

UNITIL ENERGY SYSTEMS, INC.
DOCKET DE 21-030
SETTLEMENT REVENUE REQUIREMENT SCHEDULES

UNITIL ENERGY SYSTEMS, INC.
REVENUE REQUIREMENT TABLE OF CONTENTS
12 MONTHS ENDED DECEMBER 31, 2020

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UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-1

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT	(4) SETTLEMENT UPDATE	(5) CHANGE FROM INITIAL FILING
1	Rate Base	Schedule RevReq-4	\$ 226,030,082	\$ 223,632,999	\$ (2,397,083)
2	Rate Of Return	Schedule RevReq-5	7.88%	7.42%	-0.46%
3	Income Required	Line 1 * Line 2	17,811,170	16,593,569	(1,217,601)
4	Adjusted Net Operating Income	Schedule RevReq-2	9,066,677	11,980,599	2,913,922
5	Deficiency	Line 3 - Line 4	8,744,493	4,612,970	(4,131,523)
6	Income Tax Effect	Line 7 - Line 5	3,247,900	1,713,360	(1,534,540)
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	\$ 11,992,392	\$ 6,326,330	\$ (5,666,063)

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-1-1

LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

UNITIL ENERGY SYSTEMS, INC.
OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
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LINE NO.	(1) DESCRIPTION	(2) TEST YEAR 12 MONTHS ENDED 12/31/2020	(3) TEST YEAR FLOW-THROUGH	(4) TEST YEAR DISTRIBUTION	(5) PROFORMA ADJUSTMENTS	(6) TEST YEAR DISTRIBUTION AS PROFORMED	(7) CALENDAR YEAR 2019 ⁽¹⁾	(8) CALENDAR YEAR 2018 ⁽¹⁾
1	Distribution Revenue	\$ 58,337,364	\$ -	\$ 58,337,364	\$ (280,812)	\$ 58,056,553	\$ 57,749,747	\$ 57,757,766
2	Flow-Through Revenue	98,489,216	98,489,216	-	-	-	101,655,415	97,267,289
3	Electric Service Revenue	156,826,580	98,489,216	58,337,364	(280,812)	58,056,553	159,405,162	155,025,055
4	Other Operating Revenue	2,096,875	1,078,347	1,018,528	443,993	1,462,521	2,426,664	2,623,127
5	Total Operating Revenues	158,923,455	99,567,563	59,355,892	163,181	59,519,073	161,831,826	157,648,182
6	Operating Expenses:							
7	Purchased Power	53,020,521	52,736,269	284,252	-	284,252	65,385,884	61,038,767
8	Transmission	35,468,734	35,400,175	68,559	-	68,559	28,308,204	29,608,490
9	Distribution	9,476,199	-	9,476,199	788,559	10,264,758	9,195,883	9,199,438
10	Customer Accounting	4,286,916	321,671	3,965,244	395,030	4,360,275	4,655,167	4,633,933
11	Customer Service	7,326,955	7,298,180	28,775	-	28,775	5,450,371	3,773,461
12	Administrative & General	9,750,830	825,374	8,925,457	(454,748)	8,470,709	10,867,236	10,763,947
13	Depreciation	12,680,791	-	12,680,791	(1,101,534)	11,579,258	11,905,213	11,419,121
14	Amortizations	3,262,428	1,059,270	2,203,158	(822,473)	1,380,685	3,378,749	3,484,160
15	Taxes Other Than Income	7,166,678	-	7,166,678	1,005,588	8,172,266	6,435,130	6,519,710
16	Federal Income Tax	(1,180,388)	-	(1,180,388)	4,281,193	3,100,805	4,672,111	(173,832)
17	State Income Tax	(1,096,468)	-	(1,096,468)	1,565,722	469,254	1,707,349	(927)
18	Deferred Federal & State Income Taxes	5,203,294	-	5,203,294	(5,861,441)	(658,148)	(3,692,668)	3,207,039
19	Interest On Customers Deposits	17,026	-	17,026	-	17,026	31,594	32,204
20	Total Operating Expenses	145,383,515	97,640,939	47,742,577	(204,103)	47,538,474	148,300,222	143,505,511
21	Net Operating Income	\$ 13,539,940	\$ 1,926,625	\$ 11,613,315	\$ 367,284	\$ 11,980,599	\$ 13,531,604	\$ 14,142,671

Notes

(1) Calendar Years 2019 and 2018 Represents Total Company (i.e., Flow-Through and Distribution).

UNITIL ENERGY SYSTEMS, INC.
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
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LINE NO.	(1) DESCRIPTION	(2)		(3)		(4)		(5) PROOF (6)	
		TEST YEAR DISTRIBUTION		PROFORMA ADJUSTMENTS		TEST YEAR DISTRIBUTION AS PROFORMED		REVENUE REQUIREMENT	PRO FORMA RATE RELIEF
1	Distribution Revenue	\$	58,337,364	\$	(280,812)	\$	58,056,553	\$ 6,326,330	\$ 64,382,882
2	Flow-Through Revenue		-		-		-	-	-
3	Electric Service Revenue		58,337,364		(280,812)		58,056,553	6,326,330	64,382,882
4	Other Operating Revenue		1,018,528		443,993		1,462,521	-	1,462,521
5	Total Operating Revenues		59,355,892		163,181		59,519,073	6,326,330	65,845,403
6	Operating Expenses:								
7	Purchased Power		284,252		-		284,252	-	284,252
8	Transmission		68,559		-		68,559	-	68,559
9	Distribution		9,476,199		788,559		10,264,758	-	10,264,758
10	Customer Accounting		3,965,244		395,030		4,360,275	-	4,360,275
11	Customer Service		28,775		-		28,775	-	28,775
12	Administrative & General		8,925,457		(454,748)		8,470,709	-	8,470,709
13	Depreciation		12,680,791		(1,101,534)		11,579,258	-	11,579,258
14	Amortizations		2,203,158		(822,473)		1,380,685	-	1,380,685
15	Taxes Other Than Income		7,166,678		1,005,588		8,172,266	-	8,172,266
16	Federal Income Tax		(1,180,388)		4,281,193		3,100,805	1,226,232	4,327,037
17	State Income Tax		(1,096,468)		1,565,722		469,254	487,127	956,382
18	Deferred Federal & State Income Taxes		5,203,294		(5,861,441)		(658,148)	-	(658,148)
19	Interest On Customers Deposits		17,026		-		17,026	-	17,026
20	Total Operating Expenses		47,742,577		(204,103)		47,538,474	1,713,360	49,251,834
21	Net Operating Income	\$	11,613,315	\$	367,284	\$	11,980,599	\$ 4,612,970	\$ 16,593,569

UNITIL ENERGY SYSTEMS, INC.
SUMMARY OF ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3

LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT	(5) SETTLEMENT UPDATE	(6) TOTAL ADJUSTMENT
1	Revenue Adjustments					
2	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-1	(143,623)	\$ -	\$ (143,623)
3	Unbilled Revenue Adjustment	Dist Rev	Schedule RevReq-3-1	(137,189)	-	(137,189)
4	New DOC Rent Revenue	Oth Rev	Schedule RevReq-3-1	313,007	-	313,007
5	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-1	180,938	-	180,938
6	Remove Wheeling Revenue	Oth Rev	Schedule RevReq-3-1	-	(49,952)	(49,952)
7	Total Revenue Adjustments			<u>\$ 213,133</u>	<u>\$ (49,952)</u>	<u>\$ 163,181</u>
8	Operating & Maintenance Expense Adjustments					
9	Payroll	Dist	Schedule RevReq-3-2	\$ 709,516	\$ (356,250)	\$ 353,265
10	VMP Expense	Dist	Schedule RevReq-3-3	1,406,427	(989,500)	416,927
11	Medical & Dental Insurances	A&G	Schedule RevReq-3-4	483,155	(74,466)	408,689
12	Pension	A&G	Schedule RevReq-3-5	62,288	-	62,288
13	PBOP	A&G	Schedule RevReq-3-5	(41,636)	-	(41,636)
14	SERP	A&G	Schedule RevReq-3-5	85,989	-	85,989
15	401K	A&G	Schedule RevReq-3-5	41,844	(21,354)	20,490
16	Deferred Comp Expense	A&G	Schedule RevReq-3-5	64,957	-	64,957
17	Property & Liability Insurances	A&G	Schedule RevReq-3-6	72,468	(6,014)	66,454
18	DOC Expense Adjustment	Dist	Schedule RevReq-3-7	(1,968)	-	(1,968)
19	NHPUC Regulatory Assessment	A&G	Schedule RevReq-3-8	159,383	212,154	371,537
20	Dues & Subscriptions	A&G	Schedule RevReq-3-9	(14,473)	-	(14,473)
21	Pandemic Costs	A&G	Schedule RevReq-3-10	(39,857)	-	(39,857)
22	Claims & Litigation Adjustment	A&G	Schedule RevReq-3-11	44,072	-	44,072
23	Severance Expense	A&G	Schedule RevReq-3-12	(40,395)	-	(40,395)
24	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-13	134,563	(36,028)	98,535
25	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-1	(143,623)	-	(143,623)
26	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	459,000	(18,882)	440,118
27	Inflation Allowance	A&G	Schedule RevReq-3-15	128,368	(128,368)	-
28	NH DOE Audit Adjustment #8 ⁽¹⁾	A&G	Schedule RevReq-3-22	-	(20,028)	(20,028)
29	NH DOE Audit Adjustment Removed (VMP) ⁽¹⁾	Dist	Schedule RevReq-3-22	-	20,334	20,334
30	Removal of Better Investing Invoice	A&G	Schedule RevReq-3-22	-	(815)	(815)
31	Update for Normalized Communications Expense	A&G	Schedule RevReq-3-22	-	18,290	18,290
32	Update for 2021 Lease Payments	A&G	Schedule RevReq-3-22	-	24,038	24,038
33	Settlement Adjustment	A&G		-	(1,464,346)	(1,464,346)
34	Total Operating & Maintenance Expense Adjustments			<u>\$ 3,570,077</u>	<u>\$ (2,841,235)</u>	<u>\$ 728,842</u>
35	Depreciation & Amortization Expense Adjustments					
36	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 908,712	\$ -	\$ 908,712
37	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2 Revised	(789,749)	54,957	(734,792)
38	Amortize Reserve Imbalance	Depr	Schedule RevReq-3-16 P3	-	(1,275,454)	(1,275,454)
39	Software Amortization	Amort	Schedule RevReq-3-17	238,591	(61,269)	177,322
40	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(999,795)	-	(999,795)
41	Total Depreciation & Amortization Expense Adjustments			<u>\$ (642,241)</u>	<u>\$ (1,281,766)</u>	<u>\$ (1,924,007)</u>
42	Taxes Other Than Income Adjustments					
43	Property Taxes	Taxes Other	Schedule RevReq-3-19	\$ 744,985	\$ 103,822	\$ 848,807
44	Payroll Taxes - Wage Increases	Taxes Other	Schedule RevReq-3-20 P1	54,278	(3,741)	50,537
45	Payroll Taxes - Employee Retention Credit	Taxes Other	Schedule RevReq-3-20 P2	106,244	-	106,244
46	Total Taxes Other Than Income Adjustments			<u>\$ 905,507</u>	<u>\$ 100,082</u>	<u>\$ 1,005,588</u>
47	Income Taxes Adjustments					
48	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (770,033)	\$ 757,947	\$ (12,086)
49	State Income Tax	SIT	Schedule RevReq-3-21 P1	(305,900)	301,098	(4,801)
50	Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	4,293,279	-	4,293,279
51	Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	1,570,523	-	1,570,523
52	Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	(4,290,918)	-	(4,290,918)
53	Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	(1,570,523)	-	(1,570,523)
54	Total Income Taxes Adjustments			<u>\$ (1,073,571)</u>	<u>\$ 1,059,045</u>	<u>\$ (14,526)</u>
55	Rate Base Adjustments					
56	Cash Working Capital Adjustment	CWC	Schedule RevReq-4-2	\$ 967,154	\$ (277,917)	\$ 689,237
57	Kensington Distribution Operating Center Adj. - Net Book Value	Plant	Schedule RevReq-4-3	(988,214)	-	(988,214)
58	Kensington Distribution Operating Center Adj. - ADIT	RB DIT	Schedule RevReq-4-3	(71,351)	-	(71,351)
59	Exeter Distribution Operating Center Adj. - Net Book Value	Plant	Schedule RevReq-4-4	577,144	-	577,144
60	Excess Accumulated Income Tax Adj. (Storm)	EDIT	Schedule RevReq-4-5	-	-	-
61	Accumulated Deferred Income Tax Adj. (Storm)	EDIT	Schedule RevReq-4-5	-	-	-
62	Adjust M&S to 5-Qrt Average	M&S	Schedule RevReq-4-5	-	(34,007)	(34,007)
63	Prepaid Balance Adjustment	Prepay	Schedule RevReq-4-2 Revised	-	(156,803)	(156,803)
64	Total Rate Base Adjustments			<u>\$ 627,434</u>	<u>\$ (468,727)</u>	<u>\$ 158,707</u>

Notes:

(1) Audit Issue #2 is reflected in Prop & Liab Line Above and not NH DOE Audit Adjustments

UNITIL ENERGY SYSTEMS, INC.
REVENUE ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	<u>Non Distribution Bad Debt Adjustment (Revenue & Expense)</u>	
2	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (143,623)
3	Remove: Provision For Doubtful Accts - Non-Dist	\$ (143,623)
4	<u>Unbilled Revenue Adjustment</u>	
5	Remove Unbilled Revenue	\$ (137,189)
6	<u>Rent Revenue Adjustment</u>	
7	Annual DOC Rental Revenue Received from USC	\$ 313,007
8	<u>Late Payment Revenue Adjustment ⁽¹⁾</u>	
9	Late Payment Revenue Adjustment	\$ 180,938

Notes

(1) Refer to Workpaper 1.1

UNITIL ENERGY SYSTEMS, INC.
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	UES UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 1,405,138	\$ 4,793,090	\$ 6,198,228	\$ 8,630,554	\$ 14,828,782
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,518	57,518	-	57,518
3	Payroll Annualized for 2020 Union Wage Increase	1,405,138	4,850,608	6,255,746	8,630,554	14,886,300
4	2021 Salary & Wage Increase ⁽²⁾	51,288	145,518	196,806	379,744	576,550
5	Payroll Proformed for 2020 and 2021 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
6	2022 Salary & Wage Increase ⁽³⁾	53,160	149,884	203,043	396,453	599,496
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,509,585	5,146,010	6,655,595	9,406,751	16,062,346
8	Less Amounts Chargeable to Capital ⁽⁴⁾	969,908	3,306,311	4,276,219	2,676,221	6,952,440
9	O&M Payroll Proformed	539,677	1,839,699	2,379,376	6,730,530	9,109,907
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,225,229	6,175,162	8,400,391
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			154,147	555,368	709,516
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			154,147	555,368	709,516

Notes

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.65% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

UES	64.25%
USC	28.45%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

UNITIL ENERGY SYSTEMS, INC.
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2 Revised
Page 1 of 2 Revised

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	UES UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 1,405,138	\$ 4,793,090	\$ 6,198,228	\$ 8,630,554	\$ 14,828,782
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,518	57,518	-	57,518
3	Payroll Annualized for 2020 Union Wage Increase	1,405,138	4,850,608	6,255,746	8,630,554	14,886,300
4	2021 Salary & Wage Increase ⁽²⁾	51,288	145,518	196,806	379,744	576,550
5	Payroll Proformed for 2020 and 2021 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
6	2022 Salary & Wage Increase ⁽³⁾	-	-	-	-	-
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
8	Less Amounts Chargeable to Capital ⁽⁴⁾	935,753	3,210,011	4,145,764	2,563,430	6,709,194
9	O&M Payroll Proformed	520,673	1,786,115	2,306,788	6,446,868	8,753,656
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,225,229	6,175,162	8,400,391
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			81,559	271,706	353,265
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			81,559	271,706	353,265

Notes

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.76% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

UES	64.25%
USC	28.45%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

**UNITIL ENERGY SYSTEMS, INC.
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-2
Page 2 of 2

		(1)	(2)
LINE NO.	DESCRIPTION		TOTAL
1	Test Year USC Labor Charges to Unitil Energy ⁽¹⁾		\$ 8,630,554
2	2021 Salary & Wage Increase % ⁽²⁾		4.40%
3	Payroll Increase		379,744
4	Proforma Payroll for 2019 Increase		9,010,298
5	2022 Salary & Wage Increase % ⁽²⁾		4.40%
6	Payroll Increase		396,453
7	Proforma Payroll for 2019 and 2020 Increase		9,406,751
8	Payroll Capitalization Ratio for 2021 and 2022 Increase		28.45%
9	Proforma Payroll Capitalization		2,676,221
10	Proforma Amount to O&M Expense		6,730,530
11	Test Year O&M Payroll Amount of USC Charge		6,175,162
12	O&M Payroll Increase		\$ 555,368

Notes

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**UNITIL ENERGY SYSTEMS, INC.
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-2 Revised
Page 2 of 2 Revised

(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year USC Labor Charges to Unitil Energy ⁽¹⁾	\$ 8,630,554
2	2021 Salary & Wage Increase % ⁽²⁾	4.40%
3	Payroll Increase	379,744
4	Proforma Payroll for 2019 Increase	9,010,298
5	2022 Salary & Wage Increase % ⁽²⁾	0.00%
6	Payroll Increase	-
7	Proforma Payroll for 2019 and 2020 Increase	9,010,298
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	28.45%
9	Proforma Payroll Capitalization	2,563,430
10	Proforma Amount to O&M Expense	6,446,868
11	Test Year O&M Payroll Amount of USC Charge	6,175,162
12	O&M Payroll Increase	\$ 271,706

Notes

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

UNITIL ENERGY SYSTEMS, INC.
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3

LINE NO.	(1) DESCRIPTION	(2) 2020 ⁽¹⁾	(3) 2021 ⁽¹⁾
1	Cycle Prune	\$ 1,487,245	\$ 1,746,507
2	Hazard Tree Mitigation	934,544	840,000
3	Forestry Reliability Work	18,168	115,360
4	Mid-Cycle Review	31,791	25,603
5	Police / Flagger	676,997	619,515
6	Core Work	176,579	154,500
7	VM Planning	-	-
8	Distribution Total	3,325,322	3,501,485
9	Sub-T	363,327	620,069
10	Substation Spraying	10,798	13,431
11	VM Staff	376,758	364,491
12	Program Total	4,076,205	4,499,476
13	Storm Resiliency Program	1,439,617	1,465,690
14	Reliability Enhancement Program	152,803	300,000
15	Deferral as of 12/31/2020	179,614	-
16	Total REP & VMP Expense	\$ 5,848,239	\$ 6,265,166
17	Increase in REP & VMP Expense		\$ 416,927
18	Removal of Test Year Third Party Reimbursement ⁽²⁾		989,500
19	Total Increase in REP & VMP Expense		\$ 1,406,427

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) To be refunded as part of the Company's External Delivery Charge (EDC)

UNITIL ENERGY SYSTEMS, INC.
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3 Revised

LINE NO.	(1) DESCRIPTION	(2)	(3)
		2020 ⁽¹⁾	2021 ⁽¹⁾
1	Cycle Prune	\$ 1,487,245	\$ 1,746,507
2	Hazard Tree Mitigation	934,544	840,000
3	Forestry Reliability Work	18,168	115,360
4	Mid-Cycle Review	31,791	25,603
5	Police / Flagger	676,997	619,515
6	Core Work	176,579	154,500
7	VM Planning	-	-
8	Distribution Total	3,325,322	3,501,485
9	Sub-T	363,327	620,069
10	Substation Spraying	10,798	13,431
11	VM Staff	376,758	364,491
12	Program Total	4,076,205	4,499,476
13	Storm Resiliency Program	1,439,617	1,465,690
14	Reliability Enhancement Program	152,803	300,000
15	Third Party Remimbursements ⁽²⁾	(989,500)	(989,500)
16	Deferral as of 12/31/2020	179,614	-
17	Test Year VMP, REP & SRP Expense ⁽³⁾	\$ 4,858,739	\$ 5,275,666
18	Total Increase in VMP, REP & SRP Expense		\$ 416,927

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) Third Party Reimbursement credit of \$989,500 reflected in base rates

(3) Amount in base rates per DE 16-384 and refer to DOE Audit Report Page 89

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TOTAL	UNITIL ENERGY SYSTEMS, INC. ⁽¹⁾	UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 995,556	\$ 219,155	\$ 776,401
2	Less: Test Year Medical And Dental Insurance O&M Expense	512,402	95,921	416,480
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 483,155</u>	<u>\$ 123,234</u>	<u>\$ 359,921</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4 Revised

LINE NO.	(1)	(2)	(3)	(4)
	DESCRIPTION	TOTAL	UNITIL ENERGY SYSTEMS, INC. ⁽¹⁾	UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 921,090	\$ 202,305	\$ 718,785
2	Less: Test Year Medical And Dental Insurance O&M Expense	512,402	95,921	416,480
3	Proformed 2021 O&M Increase	<u>\$ 408,689</u>	<u>\$ 106,384</u>	<u>\$ 302,305</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

Unitil Energy Systems, Inc.
PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-5

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC.	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 1,122,160	\$ 479,438	\$ 642,721
2	Test Year PBOP Expense, as Pro-Formed	849,272	579,088	270,185
3	Test Year SERP Expense, as Pro-Formed	468,678	-	468,678
4	Test Year 401K Expense, as Pro-Formed	534,997	102,860	432,136
5	Test Year Deferred Comp Expense, as Pro-Formed	77,097	-	77,097
6	Total Test Year Retirement Costs as Pro-Formed	3,052,204	1,161,386	1,890,817
7	Test Year Pension Expense	\$ 1,059,872	\$ 456,916	\$ 602,955
8	Test Year PBOP Expense	890,909	590,644	300,265
9	Test Year SERP Expense	382,690	-	382,690
10	Test Year 401K Expense	493,152	96,674	396,479
11	Test Year Deferred Comp Expense	12,140	-	12,140
12	Total Test Year Retirement Costs	2,838,762	1,144,234	1,694,528
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	62,288	22,522	39,766
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(41,636)	(11,556)	(30,080)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	85,989	-	85,989
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	41,844	6,187	35,658
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	64,957	-	64,957
18	Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment	\$ 213,441	\$ 17,152	\$ 196,289

Notes

(1) Refer to Workpaper 4.1

(2) Refer to Workpaper 4.2

(3) Refer to Workpaper 4.3

(4) Refer to Workpaper 4.4

(5) Refer to Workpaper 4.6

Unitil Energy Systems, Inc.
PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-5 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC.	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 1,122,160	\$ 479,438	\$ 642,721
2	Test Year PBOP Expense, as Pro-Formed	849,272	579,088	270,185
3	Test Year SERP Expense, as Pro-Formed	468,678	-	468,678
4	Test Year 401K Expense, as Pro-Formed	513,643	99,719	413,924
5	Test Year Deferred Comp Expense, as Pro-Formed	77,097	-	77,097
6	Total Test Year Retirement Costs as Pro-Formed	3,030,850	1,158,245	1,872,605
7	Test Year Pension Expense	\$ 1,059,872	\$ 456,916	\$ 602,955
8	Test Year PBOP Expense	890,909	590,644	300,265
9	Test Year SERP Expense	382,690	-	382,690
10	Test Year 401K Expense	493,152	96,674	396,479
11	Test Year Deferred Comp Expense	12,140	-	12,140
12	Total Test Year Retirement Costs	2,838,762	1,144,234	1,694,528
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	62,288	22,522	39,766
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(41,636)	(11,556)	(30,080)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	85,989	-	85,989
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	20,490	3,045	17,445
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	64,957	-	64,957
18	Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment	\$ 192,088	\$ 14,011	\$ 178,076

Notes

(1) Refer to Workpaper 4.1

(2) Refer to Workpaper 4.2

(3) Refer to Workpaper 4.3

(4) Refer to Workpaper 4.4 Revised

(5) Refer to Workpaper 4.6

UNITIL ENERGY SYSTEMS, INC.
PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UES ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 369,896	\$ 328,517	\$ 41,379
2	Less: Test Year Property & Liability Insurances O&M Expense	297,428	273,026	24,402
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 72,468</u>	<u>\$ 55,491</u>	<u>\$ 16,977</u>

Notes

(1) See Workpaper W5.1

(2) See Workpaper W5.2

UNITIL ENERGY SYSTEMS, INC.
PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UES ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 359,457	\$ 312,618	\$ 46,839
2	Less: Test Year Property & Liability Insurances O&M Expense	293,003	268,601	24,402
3	Proformed 2021 O&M Increase	<u>\$ 66,454</u>	<u>\$ 44,017</u>	<u>\$ 22,437</u>

Notes

(1) See Workpaper W5.1 Revised

(2) See Workpaper W5.2 Revised

UNITIL ENERGY SYSTEMS, INC.
DISTRIBUTION OPERATION CENTER EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	New Exeter DOC Operating Expense ⁽¹⁾	\$ 119,250
2	Test Year DOC Operating Expense	121,218
3	Change in DOC Operating Expense	(1,968)

Notes

(1) Amount reflects 2021 budget and will be updated with 2021 actuals during pendency of case

UNITIL ENERGY SYSTEMS, INC.
REGULATORY ASSESSMENT FEE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-8

LINE NO.	(1)	(2)	(3)
	DESCRIPTION	FY 2021 AS FILED	FY 2022 UPDATE
1	Regulatory Assessment for Fiscal Year 2021	\$ 801,884	\$ 1,014,038
2	Less: Supplier Portion	10,000	10,000
3	Regulatory Assessment Assigned to Base	791,884	1,004,038
4	Test Year Regulatory Assessment Assigned to Base	632,501	632,501
5	Regulatory Assessment Fee Adjustment	\$ 159,383	\$ 371,537

**UNITIL ENERGY SYSTEMS, INC.
DUES & SUBSCRIPTION ADJUSTEMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-9

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	EEl Membership Dues	
2	Regular Activities of Edison Electric Institute ⁽¹⁾	\$ 61,515
3	Industry Issues ⁽²⁾	6,152
4	Restoration, Operations, and Crisis Management Program ⁽³⁾	2,000
5	2021 Contribution to The Edison Foundation, which funds IEI ⁽⁴⁾	5,000
6	Total	<u>74,667</u>
7	Amount allocated to UES	68%
8	Test Year UES Dues & Subscriptions	<u>50,774</u>
9	Adjustment to remove lobbying portion of Dues & Subscriptions	<u><u>(14,473)</u></u>

Notes

- (1) The portion of 2021 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes, is estimated to be 13%
- (2) The portion of the 2021 industry issues support relating to influencing legislation is estimated to be 24%
- (3) The Restoration, Operations, and Crisis Management Program is related to improvements to industry-wide responses to major outages (e.g. National Response Event); continuity of industry and business operations; and EEI's all hazards (storms, wildfires, cyber, etc.) support and coordination of the industry during times of crises. No portion of this assessment is allocable to influencing legislation
- (4) The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. Contributions are deductible for federal income tax purposes to the extent provided by law. Please consult your tax advisor with respect to your specific situation

UNITIL ENERGY SYSTEMS, INC.
 PANDEMIC COST ADJUSTMENT
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-10

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Pandemic Cost Adjustment - UES	\$ 30,250
2	<u>Unitil Service Expense Allocated to UES</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	UES Apportionment	27.50%
5	Expense Apportioned to UES	\$ 13,611
6	Capitalization Rate	29.42%
7	UES Capitalization	4,004
8	USC Allocable to UES Net Pandemic Expense	\$ 9,607
9	Removal of Total Pandemic Costs from Test Year	\$ (39,857)

UNITIL ENERGY SYSTEMS, INC.
CLAIMS & LITIGATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-11

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Claims & Litigation Adjustment ⁽¹⁾	\$ 44,072

Notes

(1) Test year reflects a reclass adjustment from UES to Northern Utilities - Maine
Division for inadvertent expense booked in calendar year 2019

UNITIL ENERGY SYSTEMS, INC.
SEVERANCE EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-12

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Removal of test year severance expense	\$ (40,395)

UNITIL ENERGY SYSTEMS, INC.
DISTRIBUTION BAD DEBT ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-13

LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED	(3) SETTLEMENT UPDATE	(4) TOTAL
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue ⁽¹⁾	0.64%	0.64%	0.64%
2	Per Books Delivery Retail Billed Revenue - Calendar Year 2019 ⁽¹⁾	\$ 91,933,881	\$ -	\$ 91,933,881
3	Revenue Increase from Rate Case	11,992,392	(5,666,063)	6,326,330
4	2020 Total Normalized Delivery Retail Billed Revenue	\$ 103,926,273	\$ (5,666,063)	\$ 98,260,211
5	Uncollectible Delivery Revenue	\$ 660,815	\$ (36,028)	\$ 624,787
6	Less: Test Year Bad Debt Expense	\$ 526,252	\$ -	\$ 526,252
7	Increase in Bad Debt Expense	\$ 134,563	\$ (36,028)	\$ 98,535

Notes

(1) Normalized write offs and per books delivery retail billed revenue by using 2019 calendar year activity

UNITIL ENERGY SYSTEMS, INC.
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-14

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Annual AMP Forgiveness ⁽¹⁾	375,000
3	Total AMP Implementation Costs	<u>\$ 459,000</u>

Notes

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's
External Delivery Charge (EDC)

UNITIL ENERGY SYSTEMS, INC. Schedule RevReq-3-14 Revised
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Allocation to UES	78%
3	Allocated AMP Full Time Employee Costs to UES	\$ 65,118
4	Annual AMP Forgiveness ⁽¹⁾	375,000
5	Total AMP Implementation Costs	\$ 440,118

Notes

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's
External Delivery Charge (EDC)

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15
Page 1 of 2

(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year Distribution O&M Expenses	\$ 22,748,486
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 8,400,391
3	Medical and Dental Insurance	512,402
4	401K Costs	493,152
5	Property & Liability Insurance	297,428
6	Regulatory Assessment Fees	632,501
7	Total Normalizing Adjustment Items	\$ 10,335,874
	Less Items not Subject to Inflation:	
8	Pension	\$ 1,059,872
9	Postemployment Benefits Other than Pensions	890,909
10	Supplemental Executive Retirement Plan	382,690
11	Deferred Comp Expense	12,140
12	Bad Debts	526,252
13	Vegetation Management Expense	4,858,739
14	Postage	298,842
15	Amortizations - USC Charge	107,733
16	Facility Leases - USC Charge	454,965
17	Total Items not Subject to Inflation	\$ 8,592,140
18	Residual O&M Expenses	\$ 3,820,472
19	Projected Inflation Rate ⁽¹⁾	3.36%
20	Increase in Other O&M Expense for Inflation	\$ 128,368
21	Inflation Allowance Agreed Upon in Settlement Agreement ⁽²⁾	\$ -

Notes

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15 Revised
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year Distribution O&M Expenses	\$ 22,748,486
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 8,400,391
3	Medical and Dental Insurance	512,402
4	401K Costs	493,152
5	Property & Liability Insurance	297,428
6	Regulatory Assessment Fees	632,501
7	Audit Adjustments & Better Investing Invoice	(509)
8	Total Normalizing Adjustment Items	\$ 10,335,365
	Less Items not Subject to Inflation:	
9	Pension	\$ 1,059,872
10	Postemployment Benefits Other than Pensions	890,909
11	Supplemental Executive Retirement Plan	382,690
12	Deferred Comp Expense	12,140
13	Bad Debts	526,252
14	Vegetation Management Expense	4,858,739
15	Postage	298,842
16	Amortizations - USC Charge	107,733
17	Facility Leases - USC Charge	454,965
18	Total Items not Subject to Inflation	\$ 8,592,140
19	Residual O&M Expenses	\$ 3,820,981
20	Projected Inflation Rate ⁽¹⁾	7.05%
21	Increase in Other O&M Expense for Inflation	\$ 269,379
22	Inflation Allowance Agreed Upon in Settlement Agreement ⁽²⁾	\$ -

Notes

(1) Refer to Schedule RevReq-3-15 Revised, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15
Page 2 of 2

LINE NO.	(1) DESCRIPTION	(2) INDEX ⁽¹⁾
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.3
3	July 1, 2020 (Midpoint of Test Year) Index	113.2
	GDPIPD Index Value at date of permanent rates :	
4	March 2022 Index-GDP	116.8
5	April 2022 Index-GDP	117.1
6	April 1, 2022 (Date of Permanent Rates) Index	117.0
7	Projected Inflation Rate	3.36%

Notes

(1) Refer to Workpaper W6.1 for GDPIPD Indices

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15 Revised
Page 2 of 2

LINE NO.	(1) DESCRIPTION	(2) INDEX ⁽¹⁾
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	114.0
3	July 1, 2020 (Midpoint of Test Year) Index	113.5
	GDPIPD Index Value at date of permanent rates :	
4	March 2022 Index-GDP	121.4
5	April 2022 Index-GDP	121.6
6	April 1, 2022 (Date of Permanent Rates) Index	121.5
7	Projected Inflation Rate	7.05%

Notes

(1) Refer to Workpaper W6.1 Revised for GDPIPD Indices

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
Page 1 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) CURRENT DEPRECIATION RATES	(9) ANNUAL PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	-	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	6.67%	3,774
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	6.67%	3,774
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.45%	53,254
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.60%	1,310,715
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.70%	2,780,212
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.64%	3,360,220
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.04%	52,794
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.55%	608,506
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	3.00%	877,779
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.89%	749,870
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	5.67%	1,453,937
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	5.00%	588,203
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.00%	358,288
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	7.56%	181,770
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	7.79%	278,956
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.59%	12,654,504
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	2.08%	387,546
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.83%	79,649
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	3.36%	3,198
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.64%	88,448
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	3.90%	36,993
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	6.60%	330,367
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	4.88%	5,024
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	3.26%	931,225
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.57%	\$ 13,589,503
37	Test Year Expense								12,680,791
38	Increase (Decrease) In Depreciation Expense								\$ 908,712

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
Page 2 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) PROPOSED DEPRECIATION RATES	(9) PROPOSED PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	\$ -	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	18.66%	10,557
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	18.66%	10,557
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.40%	52,167
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.96%	1,492,199
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.61%	2,712,585
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.62%	3,341,757
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.16%	55,900
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.85%	680,094
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	2.46%	719,779
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.30%	596,782
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	2.43%	623,116
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	8.76%	1,030,532
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.51%	394,834
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	8.03%	193,071
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	1.49%	53,356
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.39%	11,946,172
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	1.85%	344,693
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.95%	81,224
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	1.75%	1,670
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.40%	82,572
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	2.97%	28,137
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	4.34%	217,198
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	0.93%	962
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	2.65%	756,456
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.36%	\$ 12,713,185
37	Reserve Adjustment For Amortization ⁽²⁾								
38	390-Structures								(173)
39	391.1-Office Furniture & Equipment								66,592
40	391.3-Computer Equipment								(869)
41	393-Stores Equip								908
42	394-Tools, Shop & Garage Eq								22,424
43	395-Laboratory Equipment								58
44	397-Communication Equip								(1,754)
45	398-Miscellaneous Equip								(617)
46	Total Reserve Adjustment for Amortization								86,569
47	Total Pro Forma Depreciation Expense (Line 36 + Line 46)								12,799,754
48	Annualized Test Year Expense ⁽³⁾								13,589,503
49	Increase (Decrease) In Depreciation Expense								\$ (789,749)

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(3) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 34

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16 Revised
Page 2 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) SETTLED DEPRECIATION RATES ⁽⁴⁾	(9) PROPOSED PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	-	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	10.00%	5,658
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	10.00%	5,658
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.36%	51,297
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.86%	1,441,787
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.60%	2,705,071
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.66%	3,378,682
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.09%	54,088
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.73%	651,459
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	2.75%	804,631
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.50%	648,676
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	3.75%	961,599
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	4.93%	579,968
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.00%	358,288
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	7.33%	176,240
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	5.50%	196,952
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.41%	12,008,738
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	1.82%	339,103
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.95%	81,288
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	1.75%	1,666
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.39%	82,373
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	2.97%	28,171
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	4.34%	217,242
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	0.93%	957
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	2.63%	750,800
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.35%	\$ 12,765,196
37	Reserve Adjustment For Amortization ⁽²⁾								
38	390-Structures								(173)
39	391.1-Office Furniture & Equipment								66,592
40	391.3-Computer Equipment								(869)
41	393-Stores Equip								923
42	394-Tools, Shop & Garage Eq								23,424
43	395-Laboratory Equipment								380
44	397-Communication Equip								(153)
45	398-Miscellaneous Equip								(609)
46	Total Reserve Adjustment for Amortization								89,515
47	Total Pro Forma Depreciation Expense (Line 36 + Line 46)								12,854,711
48	Annualized Test Year Expense ⁽³⁾								13,589,503
49	Increase (Decrease) In Depreciation Expense								\$ (734,792)

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(4) Refer to DOE 5-12 Attachment 2

UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION OF THEORETICAL DEPRECIATION RESERVE IMBALANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16 Revised
Page 3 of 3

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Depreciation Reserve Imbalance ⁽¹⁾	\$ (7,652,721)
2	Recovery Period	6 years
3	Annual Recovery	\$ (1,275,454)

Notes

(1) Refer to DOE 5-12 Attachment 1

UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Unitil Energy Systems Rate Year Software Amortization ⁽¹⁾	\$ 1,585,103
2	USC Allocated Rate Year Software Amortization ⁽²⁾	162,109
3	Total Rate Year Software Amortization	<u>1,747,212</u>
4	Unitil Energy Systems Test Year Software Amortization ⁽³⁾	\$ 1,392,138
5	Unitil Energy Systems Test Year Adjustment	11,313
6	USC Allocated Test Year Software Amortization ⁽⁴⁾	105,171
7	Total 2020 Test Year Software Amortization	<u>1,508,621</u>
8	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 238,591</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Unitil Energy Systems Rate Year Software Amortization ⁽¹⁾	\$ 1,561,013
2	USC Allocated Rate Year Software Amortization ⁽²⁾	124,930
3	Total Rate Year Software Amortization	<u>1,685,943</u>
4	Unitil Energy Systems Test Year Software Amortization ⁽³⁾	\$ 1,392,138
5	Unitil Energy Systems Test Year Adjustment	11,313
6	USC Allocated Test Year Software Amortization ⁽⁴⁾	105,171
7	Total 2020 Test Year Software Amortization	<u>1,508,621</u>
8	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u>\$ 177,322</u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

UNITIL ENERGY SYSTEMS, INC.
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-18

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback ⁽¹⁾	\$ (999,795)

Notes

(1) Refer to Exhibit JAG-6

UNITIL ENERGY SYSTEMS, INC.
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19

	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES ⁽¹⁾
1	Allenstown	4/1 - 3/31	\$ 27.27	\$ 72,800	\$ 1,985
2	Atkinson	1/1 - 12/31	16.24	6,404,700	104,012
3	Boscawen	4/1 - 3/31	24.91	9,837,900	245,062
4	Bow	4/1 - 3/31	23.69	13,389,400	317,195
5	Brentwood	4/1 - 3/31	21.36	189,400	4,046
6	Canterbury	4/1 - 3/31	25.38	3,125,400	79,323
7	Chichester	1/1 - 12/31	21.27	5,774,800	122,830
8	Concord	7/1 - 6/30	24.89	61,631,200	1,534,001
9	Concord	7/1 - 6/30	26.76	83,600	2,237
10	Concord	7/1 - 6/30	28.13	10,358,200	291,376
11	Danville	4/1 - 3/31	24.14	3,885,600	93,798
12	Dunbarton	4/1 - 3/31	20.40	565,000	11,526
13	East Kingston	4/1 - 3/31	20.50	6,782,600	139,043
14	Epsom	4/1 - 3/31	19.92	4,750,000	94,620
15	Exeter	4/1 - 3/31	24.49	613,300	15,020
16	Exeter - Land Only	4/1 - 3/31	22.50	23,387,900	526,228
17	Greenland	4/1 - 3/31	14.58	30,500	445
18	Hampstead	4/1 - 3/31	19.63	464,700	9,122
19	Hampton--Class 4000	4/1 - 3/31	13.93	22,489,300	313,276
20	Hampton--Class 5000	4/1 - 3/31	14.43	11,076,800	159,838
21	Hampton Falls	4/1 - 3/31	19.33	4,260,400	82,354
22	Hopkinton	4/1 - 3/31	27.41	477,700	13,094
23	Kensington	4/1 - 3/31	18.61	10,060,284	187,222
24	Kingston	4/1 - 3/31	18.94	19,784,300	369,094
25	Loudon	4/1 - 3/31	20.73	616,800	12,786
26	Newton	4/1 - 3/31	19.10	6,078,600	116,101
27	North Hampton	4/1 - 3/31	14.80	137,300	2,032
28	Pembroke	4/1 - 3/31	22.77	421,800	9,604
29	Plaistow	4/1 - 3/31	19.60	15,501,960	303,838
30	Salisbury	4/1 - 3/31	22.55	2,689,000	60,637
31	Seabrook	4/1 - 3/31	13.90	19,802,000	275,249
32	South Hampton	4/1 - 3/31	17.14	2,572,400	44,091
33	Stratham	4/1 - 3/31	17.14	9,749,400	167,105
34	Webster	4/1 - 3/31	20.28	2,838,900	57,573
35	State Property Tax ⁽²⁾	4/1 - 3/31			1,644,889
36	Total			\$ 279,903,944	\$ 7,410,651
37	Plus: New Exeter DOC Adjustment ⁽³⁾		\$ 24.49	\$ 15,517,171	\$ 380,016
38	Less: Removal of Old Kensington DOC		\$ 18.61	\$ 1,015,306	\$ 18,895
39	Adjusted Test Year Property Tax Expense				\$ 7,771,772
40	Test Year Property Taxes ^{(4) (5)}				\$ 7,065,052
41	Less: Test Year Property Tax Abatements ⁽⁴⁾				38,265
42	Total Test Year Property Tax Expense				\$ 7,026,787
43	Total Property Tax Increase (Line 39 - Line 42)				\$ 744,985

Notes

- (1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case
(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case
(3) Estimated Exeter DOC valuation to be updated with actual town valuation during proceeding
(4) Test Year Property Taxes (Line 40) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 41) to correct
(5) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

UNITIL ENERGY SYSTEMS, INC.
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2021

Schedule RevReq-3-19 Revised

	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES ⁽¹⁾
1	Allenstown	4/1 - 3/31	\$ 29.46	\$ 63,100	\$ 1,859
2	Atkinson	1/1 - 12/31	10.94	7,944,500	86,913
3	Boscawen	4/1 - 3/31	26.51	10,599,500	280,993
4	Bow	4/1 - 3/31	23.63	13,055,600	308,504
5	Brentwood	4/1 - 3/31	20.46	179,400	3,671
6	Canterbury	4/1 - 3/31	18.88	3,349,900	63,246
7	Chichester	1/1 - 12/31	21.19	5,990,200	126,932
8	Concord	7/1 - 6/30	23.46	78,140,600	1,833,178
9	Concord (Penacook)	7/1 - 6/30	26.41	13,188,000	348,295
10	Danville	4/1 - 3/31	18.66	5,607,900	104,643
11	Dunbarton	4/1 - 3/31	21.47	552,300	11,858
12	East Kingston	4/1 - 3/31	20.16	6,979,800	140,713
13	Epsom	4/1 - 3/31	21.81	4,750,000	103,598
14	Exeter	4/1 - 3/31	22.02	25,950,800	571,437
15	Greenland	4/1 - 3/31	16.73	26,400	442
16	Hampstead	4/1 - 3/31	20.86	398,100	8,304
17	Hampton--Class 4000	4/1 - 3/31	13.90	22,502,800	312,789
18	Hampton--Class 5000	4/1 - 3/31	14.69	11,083,500	162,817
19	Hampton Falls	4/1 - 3/31	19.10	5,324,600	101,700
20	Hopkinton	4/1 - 3/31	28.98	465,900	13,502
21	Kensington	4/1 - 3/31	16.80	17,025,350	286,025
22	Kingston	4/1 - 3/31	19.34	19,784,300	382,628
23	Loudon	4/1 - 3/31	17.44	417,700	7,285
24	Newton	4/1 - 3/31	19.15	6,825,400	130,706
25	North Hampton	4/1 - 3/31	14.60	119,200	1,740
26	Pembroke	4/1 - 3/31	22.19	382,200	8,481
27	Plaistow	4/1 - 3/31	17.29	14,823,100	256,292
28	Salisbury	4/1 - 3/31	21.68	2,857,700	61,955
29	Seabrook	4/1 - 3/31	12.09	352,200	263,776
30	South Hampton	4/1 - 3/31	18.08	3,106,000	56,156
31	Stratham	4/1 - 3/31	16.73	8,624,300	144,285
32	Webster	4/1 - 3/31	20.36	2,503,600	50,973
33	State Property Tax	4/1 - 3/31			1,656,954
34	Total			\$ 292,973,950	\$ 7,892,651
35	Less: Removal of Old Kensington DOC		\$ 16.80	\$ 1,015,272	\$ 17,057
36	Adjusted Test Year Property Tax Expense				\$ 7,875,594
37	Test Year Property Taxes ^{(2) (3)}				\$ 7,065,052
38	Less: Test Year Property Tax Abatements ⁽²⁾				38,265
39	Total Test Year Property Tax Expense				\$ 7,026,787
40	Total Property Tax Increase (Line 36 - Line 39)				\$ 848,807

Notes

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes (Line 37) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 38) to correct

(3) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
 12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-20
 Page 1 of 2

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	Social Security	Medicare	Total
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 709,516	\$ 709,516	
2	Payroll Tax Rates	<u>6.20%</u>	<u>1.45%</u>	
3	Increase in Payroll Taxes	<u>\$ 43,990</u>	<u>\$ 10,288</u>	<u>\$ 54,278</u>

Notes

(1) See Schedule RevReq 3-2 P1

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-20 Revised
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2) Social Security	(3) Medicare	(4) Total
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 709,516	\$ 709,516	
2	Less Pay Increase Amounts in Excess of Taxable Limit ⁽²⁾			
3	Unitil Energy Systems, Inc. ⁽³⁾	(24,788)		
4	Unitil Service Corp. ⁽⁴⁾	(35,544)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	649,183	709,516	
6	Payroll Tax Rates	6.20%	1.45%	
7	Increase in Payroll Taxes	\$ 40,249	\$ 10,288	\$ 50,537

Notes

- (1) See Schedule RevReq 3-2 P1
(2) 2021 Social Security Wage Limit of \$142,800
(3) Refer to Workpaper 8.1
(4) Refer to Workpaper 8.2

UNITIL ENERGY SYSTEMS, INC.
 PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT
 EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")
 12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-20
 Page 2 of 2

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	ERC & FFCRA - UES	\$ (143,511)
2	Capitalization Rate	64.25%
3	Capitalized Amount	(92,206)
4	Net Expense - UES	(51,305)
5	<u>Unitil Service ERC Allocated to UES</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	UES Apportionment	27.50%
8	Expense Apportioned to UES	\$ (76,784)
9	Capitalization Rate	28.45%
10	UES Capitalization	(21,845)
11	UES Net ERC	\$ (54,939)
12	Removal of Total ERC & FFCRA from Test Year	\$ 106,244

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 1 of 4

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) SETTLEMENT UPDATE	(4) TEST YEAR AS PROFORMED
1	<u>Increases / (Decreases) To Revenue</u>			
2	Non-Distribution Bad Debt	\$ (143,623)	\$ -	\$ (143,623)
3	Unbilled Revenue	(137,189)	-	(137,189)
4	New DOC Rent Revenue	313,007	-	313,007
5	Late Fee Adjustment	180,938	-	180,938
6	Remove Wheeling Revenue	-	(49,952)	(49,952)
7	Total Revenue Adjustments	\$ 213,133	\$ (49,952)	\$ 163,181
8	<u>Increases / (Decreases) To Expenses</u>			
9	Payroll	\$ 709,516	\$ (356,250)	\$ 353,265
10	VMP Expense	1,406,427	(989,500)	416,927
11	Medical & Dental Insurances	483,155	(74,466)	408,689
12	Pension	62,288	-	62,288
13	PBOP	(41,636)	-	(41,636)
14	SERP	85,989	-	85,989
15	401K	41,844	(21,354)	20,490
16	Deferred Comp Expense	64,957	-	64,957
17	Property & Liability Insurances	72,468	(6,014)	66,454
18	DOC Expense Adjustment	(1,968)	-	(1,968)
19	NHPUC Regulatory Assessment	159,383	212,154	371,537
20	Dues & Subscriptions	(14,473)	-	(14,473)
21	Pandemic Costs	(39,857)	-	(39,857)
22	Claims & Litigation Adjustment	44,072	-	44,072
23	Severance Expense	(40,395)	-	(40,395)
24	Distribution Bad Debt	134,563	(36,028)	98,535
25	Non-Distribution Bad Debt	(143,623)	-	(143,623)
26	Arrearage Management Program (AMP) Implementation Cost	459,000	(18,882)	440,118
27	Inflation Allowance	128,368	(128,368)	-
28	NH DOE Audit Adjustment #8	-	(20,028)	(20,028)
29	NH DOE Audit Adjustment Removed (VMP)	-	20,334	20,334
30	Removal of Better Investing Invoice	-	(815)	(815)
31	Update for Normalized Communications Expense	-	18,290	18,290
32	Update for 2021 Lease Payments	-	24,038	24,038
33	Settlement Adjustments	-	(1,464,346)	(1,464,346)
34	Depreciation Annualization	908,712	-	908,712
35	Proposed Depreciation Rates	(789,749)	54,957	(734,792)
36	Amortize Reserve Imbalance	-	(1,275,454)	(1,275,454)
37	Software Amortization	238,591	(61,269)	177,322
38	Excess ADIT Flowback	(999,795)	-	(999,795)
39	Property Taxes	744,985	103,822	848,807
40	Payroll Taxes - Wage Increases	54,278	(3,741)	50,537
41	Payroll Taxes - Employee Retention Credits	106,244	-	106,244
42	Change In Interest Exp (Refer to Schedule RevReq-3-21 Page 2)	352,512	62,599	415,111
43	Total Expense Adjustments	\$ 4,185,854	\$ (3,960,320)	\$ 225,535
44	Increase / (Decrease) In Taxable Income	\$ (3,972,721)	\$ 3,910,368	\$ (62,353)
45	Effective Federal Income Tax Rate ⁽¹⁾	19.38%	19.38%	19.38%
46	NH State Tax Rate ⁽²⁾	7.70%	7.70%	7.70%
47	<u>Federal Income & NH State Tax</u>			
48	Effective Federal Income Tax	\$ (770,033)	\$ 757,947	\$ (12,086)
48	NH State Tax	(305,900)	301,098	(4,801)
49	Increase (Decrease) In Income Taxes	\$ (1,075,932)	\$ 1,059,045	\$ (16,887)
50	<u>Notes</u>			
50	Federal Income Tax Rate	21.00%	21.00%	21.00%
51	Federal Benefit of State Tax -(Line 49 * Line 52)	-1.62%	-1.62%	-1.62%
52	(1) Effective Federal Income Tax Rate	19.38%	19.38%	19.38%
53	(2) State Income Tax Rate	7.70%	7.70%	7.70%
54	Unitil Energy Systems Tax Rate (Line 51 + Line 52)	27.08%	27.08%	27.08%

UNITIL ENERGY SYSTEMS, INC.
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 2 of 4

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) SETTLEMENT UPDATE	(5) TEST YEAR AS PROFORMED
1	Rate-making Interest Synchronization:			
2	Rate Base ⁽¹⁾	\$ 226,030,082	\$ (2,397,083)	\$ 223,632,999
3	Cost of Debt In Proposed Rate of Return ⁽²⁾	2.58%	0.06%	2.64%
4	Interest Expense for Rate-making	5,830,578	62,599	5,893,177
5	Test Year Interest Expense:			
6	Interest Charges (427-432)	\$ 5,478,066	\$ -	\$ 5,478,066
7	Increase / (Decrease) in Interest Expense	\$ 352,512	\$ 62,599	\$ 415,111

Notes

(1) Schedule RevReq-4

(1) Schedule RevReq-5

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 3 of 4

LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 8,133,382	\$ -	\$ 8,133,382
2	Federal Income Tax-Current	(1,161,380)	-	(1,161,380)
3	NH State Income Tax-Current	(1,088,917)	-	(1,088,917)
4	NH State Business Enterprise Credit Against NH BPT	78,000	-	78,000
5	Deferred Federal Income Tax	3,329,959	-	3,329,959
6	Deferred State Income Tax	1,873,334	-	1,873,334
7	Net Income Before Income Taxes	11,164,379	-	11,164,379
8	<u>Permanent Items</u>			
9	Lobbying	34,375	-	34,375
10	Parking Lot Disallowance	1,368	-	1,368
11	Penalties	-	-	-
12	State Regulatory Asset Amortization	-	-	-
13	Unallowable Meals	107	-	107
14	Total Permanent Items	35,850	-	35,850
15	<u>Temporary Differences</u>			
16	Accrued Revenue	666,606	-	666,606
17	Bad Debt	394,494	-	394,494
18	Bad Debt Reg Asset	(143,623)	-	(143,623)
19	Debt Discount	1,920	-	1,920
20	Deferred Rate Case Costs	(5,850)	-	(5,850)
21	DER Investment Amortization	11,020	-	11,020
22	Indenture Costs	28,704	-	28,704
23	FASB 87-Pensions	(394,249)	-	(394,249)
24	Prepaid Property Taxes	192,963	-	192,963
25	PBOP SFAS 106	757,586	-	757,586
26	Storm Restoration	1,470,280	-	1,470,280
27	Utility Plant Differences	(1,867,587)	-	(1,867,587)
28	Total Temporary Differences	1,112,264	-	1,112,264
29	<u>Federal And State Tax Differences</u>			
30	Tax Depreciation	(5,044,874)	-	(5,044,874)
31	Total Federal And State Tax Differences	(5,044,874)	-	(5,044,874)
32	State Taxable Base Income	7,267,619	-	7,267,619
33	State Business Profits Tax - Current	559,607	-	559,607
34	Less: Business Enterprise Tax	78,000	-	78,000
35	Total State Tax Expense	481,607	-	481,607
36	Federal Taxable Income Base Before Federal And State Tax Differences	6,708,012	-	6,708,012
37	Less: Federal And State Tax Differences	(5,044,874)	-	(5,044,874)
38	Federal Taxable Income Base	11,752,886	-	11,752,886
39	Federal Income Tax-Current	2,468,106	-	2,468,106
40	<u>Summary Of Utility Income Taxes:</u>			
41	Federal Income Tax-Current	2,449,098	-	2,449,098
42	Federal Income Tax-Prior	(4,293,279)	-	(4,293,279)
43	Federal Income Tax-NOL	663,793	-	663,793
44	Federal Amount To Non-Distribution Operations	19,008	(19,008)	-
45	State Business Profits Tax-Current	474,055	-	474,055
46	State Business Profits Tax-Prior	(1,570,523)	-	(1,570,523)
47	State Amount To Non-Distribution Operations	7,551	(7,551)	-
48	Deferred Federal Income Tax	(297,166)	-	(297,166)
49	Deferred Federal Income Tax-Prior	4,290,918	-	4,290,918
50	Deferred Federal Income Tax-NOL	(663,793)	-	(663,793)
51	Deferred State Business Profits Tax	302,811	-	302,811
52	Deferred State Business Profits Tax-Prior	1,570,523	-	1,570,523
53	Total Income Taxes	\$ 2,952,997	\$ (26,560)	\$ 2,926,437

UNITIL ENERGY SYSTEMS, INC.
PRIOR YEAR INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 4 of 4

	(1)	(2)
LINE NO	DESCRIPTION	ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ 4,293,279
2	Remove Prior Year State Income Taxes	1,570,523
3	Remove Prior Year Deferred Federal Income Taxes	(4,290,918)
4	Remove Prior Year Deferred State Income Taxes	(1,570,523)
5	Total	<u>\$ 2,361</u>

UNITIL ENERGY SYSTEMS, INC.
NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-22

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	<u>Audit Issue #2</u>	
2	Prop & Liab. Capitalization Rate Update (Workpaper 5.6 Revised)	\$ (1,007)
3	Total Audit Issue #2 Reduction	\$ (1,007)
4	<u>Audit Issue #8</u>	
5	A - 13 Months of Comm Expense	\$ (800)
6	C - Legal Invoice Allocation	(7,599)
7	E - Maintenance Expense ⁽¹⁾	(11,418)
8	H - Allocation Issue	(69)
9	I - Allocation Issue	(142)
10	Total Audit Issue #8 Reductions	\$ (20,028)
11	<u>Audit Issue - Removed</u>	
12	VMP Expense Adjustment ⁽²⁾	\$ 20,334
13	Total Audit Issue - Removed Reduction	\$ 20,334
14	<u>Better Investing Invoice Adjustment</u>	
15	Better Investing Invoice	\$ 4,100
16	UES Apportionment	28.17%
17	Expense Apportioned to UES	\$ 1,155
18	Capitalization Rate	29.42%
19	UES Capitalization	340
20	USC Allocable to UES Net Better Investing Expense Removed from Test Year	\$ (815)
21	<u>Storm Related Communications Costs</u>	
22	Normalized Storm Related Communications Costs	\$ 18,290
23	<u>Lease Payment Increase</u>	
24	2020 Lease Payments	\$ 539,536
25	2021 Lease Payments	563,574
26	Lease Payment Increase	\$ 24,038

Notes:

(1) Company only agrees to remove \$11,418, which relate to 2019 invoices

(2) Refer to Audit Report Page 89

UNITIL ENERGY SYSTEMS, INC.
RATE BASE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR AVERAGE ⁽¹⁾	(4) 5 QUARTER AVERAGE	(5) RATE BASE AT DECEMBER 31, 2020	(6) PRO FORMA ADJUSTMENTS	(7) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	Schedule RevReq-4-1	\$ 385,883,446	\$ 378,293,580	\$ 408,325,193	\$ (411,070)	\$ 407,914,123
2	Less: Reserve for Depreciation	Schedule RevReq-4-1	134,753,201	136,143,968	138,059,087	-	138,059,087
3	Net Utility Plant		251,130,244	242,149,612	270,266,106	(411,070)	269,855,036
4	Add: M&S Inventories	Schedule RevReq-4-1	\$ 2,022,364	\$ 1,998,245	\$ 2,032,252	\$ (34,007)	\$ 1,998,245
5	Cash Working Capital ⁽²⁾	Schedule RevReq-4-2	2,383,150	2,383,150	2,383,150	689,237	3,072,387
6	Prepayments	Schedule RevReq-4-1	4,840,442	4,956,633	4,508,744	(156,803)	4,351,941
7	Sub-Total		9,245,956	9,338,028	8,924,147	498,427	9,422,574
8	Less: Net Deferred Income Taxes	Schedule RevReq-4-1	\$ 36,365,292	\$ 36,267,391	\$ 38,338,666	\$ (71,351)	\$ 38,267,315
9	Less: Excess Deferred Income Taxes	Schedule RevReq-4-1	16,601,346	16,601,346	16,601,346	-	16,601,346
10	Plus: Deferred Income Taxes Debit	Schedule RevReq-4-1	146,198	134,890	150,098	-	150,098
11	Less: Customers Deposits	Schedule RevReq-4-1	482,702	480,878	371,830	-	371,830
12	Less: Customer Advances	Schedule RevReq-4-1	539,816	498,063	554,217	-	554,217
13	Rate Base		\$ 206,533,242	\$ 197,774,851	\$ 223,474,292	\$ 158,707	\$ 223,632,999
14	Net Operating Income Applicable To Rate Base		\$ 11,613,315	\$ 11,613,315	\$ 11,613,315		\$ 11,980,599
15	Rate of Return		5.62%	5.87%	5.20%		5.36%

Notes

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses

UNITIL ENERGY SYSTEMS, INC.
RATE BASE ITEMS
QUARTERLY BALANCES

Schedule RevReq-4-1

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Classified	\$ 350,524,447	\$ 356,913,902	\$ 357,270,455	\$ 361,417,472	\$ 379,030,364	\$ 361,031,328
3	Completed Construction Not Classified	12,917,251	13,216,745	15,748,937	15,133,497	29,294,829	17,262,252
4	Total Utility Plant in Service	363,441,698	370,130,647	373,019,392	376,550,969	408,325,193	378,293,580
5	Depreciation & Amortization Reserves	\$ (131,447,315)	\$ (134,081,053)	\$ (137,117,184)	\$ (140,015,203)	\$ (138,059,087)	\$ (136,143,968)
6	Add:						
7	M&S Inventories						
8	Materials and Supplies	1,174,870	1,262,158	1,389,123	1,192,748	1,206,272	1,245,034
9	Stores	189,428	259,182	177,187	39,287	201,952	173,407
10	Clearing Accounts	648,177	1,405,667	670,379	(449,234)	624,028	579,803
11	Total M&S Inventories	\$ 2,012,476	\$ 2,927,007	\$ 2,236,689	\$ 782,802	\$ 2,032,252	\$ 1,998,245
12	Prepayments	5,172,139	5,243,990	4,888,628	4,969,664	4,508,744	4,956,633
13	Cash Working Capital	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150
14	Less: Rate Base Deferred Taxes						
15	Total Deferred Income Taxes	16,461,001	15,482,438	17,529,426	18,327,330	20,259,723	17,611,984
16	Less: Storm Damage DFIT	1,527,288	1,446,855	1,340,817	1,223,261	1,129,092	1,333,463
17	Less: SFAS 158 DIT	(13,086,349)	(12,969,759)	(13,006,813)	(13,045,482)	(14,498,720)	(13,321,425)
18	Less: SFAS 106 DIT	2	2	2	479,390	0	95,879
19	Less: SFAS 158 DIT	1	1	1	133,801	0	26,761
20	Less: Prepaid Property Taxes	459,538	125,886	374,327	226,716	407,278	318,749
21	Less: (ASC 740) Gross up ⁽¹⁾	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)
22	Less: Rate Case Expense	(1)	(1)	(1)	(1)	1,584	316
23	Less: Bad Debt Regulatory Asset	20,080	16,172	15,393	15,393	58,978	25,203
24	Less: Accrued Revenue - Purchased Power	(700,619)	(1,322,203)	(1,914,021)	(1,954,342)	973,702	(983,497)
25	Total Rate Base Deferred Taxes	\$ 34,391,918	\$ 34,336,343	\$ 36,870,579	\$ 37,399,450	\$ 38,338,666	\$ 36,267,391
26	Less: Excess Deferred Income Taxes ⁽¹⁾	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346
27	Plus: Deferred Taxes Debit	142,298	120,514	129,066	132,475	150,098	134,890
28	Less: Customer Deposits	593,573	545,176	470,020	423,792	371,830	480,878
29	Less: Customer Advances	525,416	444,982	476,559	489,144	554,217	498,063
30	Rate Base	<u>\$ 189,592,193</u>	<u>\$ 194,796,409</u>	<u>\$ 191,121,237</u>	<u>\$ 189,890,125</u>	<u>\$ 223,474,292</u>	<u>\$ 197,774,851</u>

Notes:

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

UNITIL ENERGY SYSTEMS, INC.
RATE BASE ITEMS
QUARTERLY BALANCES

Schedule RevReq-4-1 Revised

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Classified	\$ 350,524,447	\$ 356,913,902	\$ 357,270,455	\$ 361,417,472	\$ 379,030,364	\$ 361,031,328
3	Completed Construction Not Classified	12,917,251	13,216,745	15,748,937	15,133,497	29,294,829	17,262,252
4	Total Utility Plant in Service	363,441,698	370,130,647	373,019,392	376,550,969	408,325,193	378,293,580
5	Depreciation & Amortization Reserves	\$ (131,447,315)	\$ (134,081,053)	\$ (137,117,184)	\$ (140,015,203)	\$ (138,059,087)	\$ (136,143,968)
6	Add:						
7	M&S Inventories						
8	Materials and Supplies	1,174,870	1,262,158	1,389,123	1,192,748	1,206,272	1,245,034
9	Stores	189,428	259,182	177,187	39,287	201,952	173,407
10	Clearing Accounts	648,177	1,405,667	670,379	(449,234)	624,028	579,803
11	Total M&S Inventories	\$ 2,012,476	\$ 2,927,007	\$ 2,236,689	\$ 782,802	\$ 2,032,252	\$ 1,998,245
12	Prepayments	5,068,962	4,741,277	4,426,769	4,666,449	4,351,941	4,651,080
13	Cash Working Capital	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150
14	Less: Rate Base Deferred Taxes						
15	Total Deferred Income Taxes	16,461,001	15,482,438	17,529,426	18,327,330	20,259,723	17,611,984
16	Less: Storm Damage DFIT	1,527,288	1,446,855	1,340,817	1,223,261	1,129,092	1,333,463
17	Less: SFAS 158 DIT	(13,086,349)	(12,969,759)	(13,006,813)	(13,045,482)	(14,498,720)	(13,321,425)
18	Less: SFAS 106 DIT	2	2	2	479,390	0	95,879
19	Less: SFAS 158 DIT	1	1	1	133,801	0	26,761
20	Less: Prepaid Property Taxes	459,538	125,886	374,327	226,716	407,278	318,749
21	Less: (ASC 740) Gross up ⁽¹⁾	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)
22	Less: Rate Case Expense	(1)	(1)	(1)	(1)	1,584	316
23	Less: Bad Debt Regulatory Asset	20,080	16,172	15,393	15,393	58,978	25,203
24	Less: Accrued Revenue - Purchased Power	(700,619)	(1,322,203)	(1,914,021)	(1,954,342)	973,702	(983,497)
25	Total Rate Base Deferred Taxes	\$ 34,391,918	\$ 34,336,343	\$ 36,870,579	\$ 37,399,450	\$ 38,338,666	\$ 36,267,391
26	Less: Excess Deferred Income Taxes ⁽¹⁾	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346
27	Plus: Deferred Taxes Debit	142,298	120,514	129,066	132,475	150,098	134,890
28	Less: Customer Deposits	593,573	545,176	470,020	423,792	371,830	480,878
29	Less: Customer Advances	525,416	444,982	476,559	489,144	554,217	498,063
30	Rate Base	<u>\$ 189,489,015</u>	<u>\$ 194,293,696</u>	<u>\$ 190,659,379</u>	<u>\$ 189,586,910</u>	<u>\$ 223,317,488</u>	<u>\$ 197,469,298</u>

Notes:

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

UNITIL ENERGY SYSTEMS, INC.
CASH WORKING CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-2

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PROFORMA ADJUSTMENTS	(5) SETTLEMENT UPDATE	(6) TEST YEAR AS PROFORMED
1	O&M Expense	Schedule RevReq-2	22,222,234	2,061,610	(2,786,325)	21,497,520
2	Tax Expense	Schedule RevReq-2	4,889,822	8,941,277	(375,413)	13,455,685
3	Total		<u>\$ 27,112,056</u>	<u>\$ 11,002,887</u>	<u>\$ (3,161,738)</u>	<u>\$ 34,953,205</u>
4	Cash Working Capital Requirement:					
5	Other O&M Expense Days Lag ⁽¹⁾ / 366	32.17 days	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>
6	Total Cash Working Capital	Line 5 X Line 3	<u>\$ 2,383,150</u>	<u>\$ 967,154</u>	<u>\$ (277,917)</u>	<u>\$ 3,072,387</u>

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

UNITIL ENERGY SYSTEMS, INC.
KENSINGTON DISTRIBUTION OPERATING CENTER ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-3

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Kensington DOC Value as of 12/31/2020	
2	389-General & Misc. Structure	\$ (9,679)
3	390-Structures	(978,535)
4	Total Kensington DOC Value as of 12/31/2020	\$ (988,214)
5	Net Tax Value as of 12/31/2020	\$ 715,083
6	Change in Accumulated Deferred Taxes ⁽¹⁾	(71,351)

Notes

(1) (Line 3 + Line 5) x Effective Tax Rate of 27.083%

UNITIL ENERGY SYSTEMS, INC.
EXETER DISTRIBUTION OPERATING CENTER ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-4

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Exeter DOC Additions 1/1/2021-2/28/2021	
2	390-Structures	\$ 496,301
3	391.1-Office Furniture & Equipment	76,307
4	393-Stores Equip	4,536
5	Total Exeter DOC Additions 1/1/2021-2/28/2021	\$ 577,144

UNITIL ENERGY SYSTEMS, INC.
EXCESS ACCUMULATED DEFERRED INCOME TAXES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-5

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Major Storm Cost Reserve Balance as of 12/31/2020	\$ -
2	Excess ADIT flow back for 2018-2020 ⁽¹⁾	-
3	Adjusted Major Storm Cost Reserve Balance as of 12/31/2020	-
4	Reduction to Excess Deferred Income Tax Liability	-
5	Increase to Accumulated Deferred Income Taxes ⁽²⁾	-
6	Net Decrease to Excess Deferred Income Tax Liability	-

Notes

(1) Refer to Exhibit JAG-6

(2) - Line 4 x Effective Tax Rate of 27.083%

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF CAPITAL
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LINE NO.	DESCRIPTION	AMOUNT	PROFORMA ADJUSTMENT	PROFORMED AMOUNT	WEIGHT	COST OF CAPITAL	WEIGHTED COST OF CAPITAL	REFERENCE
1	Common Stock Equity				52.00%	9.20%	4.78%	Schedule RevReq 5-1
2	Preferred Stock Equity				0.00%	6.00%	0.00%	Schedule RevReq 5-1 and 5-6
3	Long Term Debt				48.00%	5.49%	2.64%	Schedule RevReq 5-1 and 5-4
4	Short Term Debt				0.00%	1.68%	0.00%	Schedule RevReq 5-1 and 5-5
5	Total	\$ -	\$ -	\$ -	100.00%		7.42%	

UNITIL ENERGY SYSTEMS, INC.
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-5-1

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(8) PROFORMA ADJUSTMENT	(9) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ -	\$ 2,442,426
3	Premium on Capital Stock	1,005,875	1,005,875	1,005,875	1,005,875	1,005,875	1,005,875	-	1,005,875
4	Misc. Paid In Capital	51,028,170	51,028,170	56,028,170	56,028,170	58,778,170	54,578,170	-	54,578,170
5	Common Stock Expense	(94,845)	(94,845)	(94,845)	(94,845)	(94,845)	(94,845)	-	(94,845)
6	Retained Earnings	42,949,034	42,237,826	42,838,727	44,310,367	44,220,302	43,311,251	-	43,311,251
7	Total Common Stock Equity	97,330,660	96,619,452	102,220,353	103,691,992	106,351,928	101,242,877	-	101,242,877
8	Preferred Stock Equity	188,700	188,700	188,700	188,700	188,700	188,700	-	188,700
9	Long-Term Debt	87,500,000	82,500,000	82,500,000	108,000,000	106,500,000	93,400,000	(3,500,000)	89,900,000
10	Short-Term Debt ⁽¹⁾	-	-	-	-	-	-	-	-
11	Total	<u>\$ 185,019,360</u>	<u>\$ 179,308,152</u>	<u>\$ 184,909,053</u>	<u>\$ 211,880,692</u>	<u>\$ 213,040,628</u>	<u>\$ 194,831,577</u>	<u>\$ (3,500,000)</u>	<u>\$ 191,331,577</u>
12	Capital Structure Ratios								
13	Common Stock Equity	52.61%	53.88%	55.28%	48.94%	49.92%	51.96%		52.91%
14	Preferred Stock Equity	0.10%	0.11%	0.10%	0.09%	0.09%	0.10%		0.10%
15	Long-Term Debt	47.29%	46.01%	44.62%	50.97%	49.99%	47.94%		46.99%
16	Short-Term Debt ⁽¹⁾	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
17	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		<u>100.00%</u>

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**UNITIL ENERGY SYSTEMS, INC.
HISTORICAL CAPITAL STRUCTURE
DECEMBER 31, 201X**

Schedule RevReq-5-2

LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 77,284,950	\$ 79,155,139	\$ 80,739,631	\$ 83,926,900	\$ 97,330,660
2	Preferred Stock Equity	189,800	189,300	189,300	189,300	188,700
3	Long-Term Debt	<u>77,000,000</u>	<u>74,000,000</u>	<u>72,500,000</u>	<u>96,000,000</u>	<u>87,500,000</u>
4	Total	<u>\$ 154,474,750</u>	<u>\$ 153,344,439</u>	<u>\$ 153,428,931</u>	<u>\$ 180,116,200</u>	<u>\$ 185,019,360</u>
5	Short-Term Debt (Year-End)	8,774,322	16,772,688	21,386,504	-	13,065,032

**UNITIL ENERGY SYSTEMS, INC.
HISTORICAL CAPITALIZATION RATIOS
DECEMBER 31, 201X**

Schedule RevReq-5-3

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		2015	2016	2017	2018	2019
1	Common Stock Equity	50.03%	51.62%	52.62%	46.60%	52.61%
2	Preferred Stock Equity	0.12%	0.12%	0.12%	0.11%	0.10%
3	Long-Term Debt	49.85%	48.26%	47.25%	53.30%	47.29%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF LONG-TERM DEBT
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-5-4

LINE NO.	(1) ISSUE	(2) DATE ISSUED	(4) TERM	(5) FACE VALUE	(6) OUTSTANDING AMOUNT	(7) PROFORMA ADJUSTMENT	(8) PROFORMED OUTSTANDING AMOUNT	(9) ISSUANCE COSTS	(10) NET PROCEEDS RATIO [(5)-(9)/(5)]	(11) UNAMORTIZED ISSUANCE COSTS	(12) NET PROCEEDS OUTSTANDING (8)-(11)	(13) ANNUAL ISSUANCE COST	(14) ANNUAL INTEREST COST Rate * (8)	(15) TOTAL ANNUAL COST (13)+(14)	(16) COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]
1	8.49% Series I	10/14/1994	30 Yrs	\$ 6,000,000	\$ 1,200,000	\$ (600,000)	\$ 600,000	\$ 141,750	97.64%	\$ 18,034	\$ 581,966	\$ 4,756	\$ 50,940	\$ 55,696	9.57%
2	6.96% Series J	9/1/1998	30 Yrs	10,000,000	8,000,000	(1,000,000)	7,000,000	343,727	96.56%	88,011	6,911,989	11,479	487,200	498,679	7.21%
3	8.00% Series K	5/1/2001	30 Yrs	7,500,000	7,500,000	-	7,500,000	236,989	96.84%	50,381	7,449,619	4,876	600,000	604,876	8.12%
4	8.49% Series L	10/14/1994	30 Yrs	9,000,000	1,800,000	(900,000)	900,000	193,809	97.85%	24,599	875,401	6,488	76,410	82,898	9.47%
5	6.96% Series M	9/1/1998	30 Yrs	10,000,000	8,000,000	(1,000,000)	7,000,000	230,507	97.69%	59,076	6,940,924	7,706	487,200	494,906	7.13%
6	8.00% Series N	5/1/2001	30 Yrs	7,500,000	7,500,000	-	7,500,000	111,917	98.51%	40,280	7,459,720	3,898	600,000	603,898	8.10%
7	6.32% Series O	9/26/2006	30 Yrs	15,000,000	15,000,000	-	15,000,000	280,242	98.13%	146,737	14,853,263	9,341	948,000	957,341	6.45%
8	4.18% Series Q	11/30/2018	30 Yrs	30,000,000	30,000,000	-	30,000,000	535,964	98.21%	498,784	29,501,216	17,865	1,254,000	1,271,865	4.31%
9	3.58% Series R	9/15/2020	20 Yrs	27,500,000	27,500,000	-	27,500,000	173,526	99.37%	170,634	27,329,366	8,676	984,500	993,176	3.63%
10	12th Supplemental	12/1/2002	24 Yrs					464,633		158,265	(158,265)	21,582		21,582	
11	Total			\$ 122,500,000	\$ 106,500,000	\$ (3,500,000)	\$ 103,000,000	\$ 2,713,064		\$ 1,254,801	\$ 101,745,199			\$ 5,584,917	5.49%

UNITIL ENERGY SYSTEMS, INC.
COST OF SHORT-TERM DEBT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-5

LINE NO.	(1) MONTH	(2) MONTH-END AMOUNT OUTSTANDING	(3) AVERAGE DAILY BORROWINGS	(4) MONTHLY SHORT-TERM INTEREST	(5) INTEREST RATE ⁽¹⁾
1	January 2020	15,981,465	13,423,371	\$ 32,462	2.86%
2	February 2020	18,329,433	15,403,679	34,383	2.82%
3	March 2020	25,006,584	22,479,815	40,533	2.13%
4	April 2020	26,439,328	24,786,356	38,939	1.92%
5	May 2020	26,575,577	25,292,157	29,279	1.37%
6	June 2020	23,423,291	23,096,051	25,174	1.33%
7	July 2020	26,686,489	25,491,071	28,529	1.32%
8	August 2020	29,757,846	29,264,455	32,399	1.31%
9	September 2020	4,767,278	17,205,102	18,331	1.30%
10	October 2020	8,896,119	7,217,071	7,906	1.29%
11	November 2020	6,996,466	6,214,346	6,564	1.29%
12	December 2020	8,176,368	<u>6,924,815</u>	7,590	<u>1.29%</u>
13	Average for the Year		18,066,524		1.68%

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month * 366] / Column (3).

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF PREFERRED STOCK
DECEMBER 31, 2020

Schedule RevReq-5-6

LINE NO.	(1) SERIES	(2) DATE ISSUED	(3) FACE VALUE	(4) ISSUANCE COSTS	(5) NET PROCEEDS RATIO [(3)-(4)/(3)]	(6) OUTSTANDING AMOUNT	(7) UNAMORTIZED ISSUANCE COSTS	(8) NET PROCEEDS OUTSTANDING (6)-(7)	(9) ANNUAL ISSUANCE COST	(10) ANNUAL DIVIDEND EXPENSE Rate * (6)	(11) TOTAL ANNUAL COST (11)+(12)	(12) COST RATE BASED ON NET PROCEEDS (11)/[(6)-(7)]
1	6.00%	1905-1926	\$ 188,700	N/A	100.00%	\$ 188,700	N/A	\$ 188,700	\$ -	\$ 11,322	\$ 11,322	6.00%
2	Total		\$ 188,700	\$ -		\$ 188,700	\$ -	\$ 188,700	\$ -	\$ 11,322	\$ 11,322	6.00%

**UNITIL ENERGY SYSTEMS, INC.
COST OF COMMON EQUITY CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-5-7

**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED
IN THE TESTIMONY AND EXHIBITS OF MS. JENNIFER NELSON**

UNITIL ENERGY SYSTEMS, INC.
DOCKET DE 21-030
REVENUE REQUIREMENT WORKPAPERS

ELECTRIC FLOWTHRU INCOME STATEMENTS BY MECHANISM
 ACTUAL DATA

Workpaper - Flowthrough Detail
 For Periods Ending December 31, 2020

	EE ODR	LIEAP	Co-Gen QF	External Delivery	Stranded Cost	Default Service - Non G1	Default Service - G1	RPS Non G1	RPS G1	RGGI	Storm Recovery	EE BB	Lost Base Rev	Total Flowthru	Total Base	Total Base & Flowthru
OPERATING REVENUES																
Electric Service Revenue:																
Residential (440)	\$ 2,690,815	\$ (283,407)	\$ -	\$ 15,005,975	\$ (86,685)	\$ 36,633,258	\$ -	\$ 3,310,436	\$ -	\$ -	\$ 434,307	\$ -	\$ 377,337	\$ 58,082,035	\$ 31,580,284	\$ 89,662,319
Regular General (4421)	1,651,704	475,964	-	9,243,182	(49,753)	11,028,353	-	1,145,666	-	-	266,529	-	231,601	23,993,246	16,910,027	40,903,272
Large General (4422)	1,667,409	479,651	-	9,356,659	(54,721)	-	2,875,933	-	344,074	-	268,605	-	233,787	15,171,397	7,736,414	22,907,810
Public Street Light (444)	39,793	11,272	-	222,330	(1,303)	284,961	-	29,452	-	-	6,542	-	5,754	598,803	1,823,495	2,422,298
Sales to Public Auth (445)	130	37	-	734	(17)	262	-	27	-	-	21	-	18	1,212	6,333	7,545
Sales for Resale (447)	-	-	1,521,144	-	-	-	-	-	-	-	-	-	-	1,521,144	-	1,521,144
Other Sales (449)	533,356	(468,878)	(24,268)	1,430,204	(151,553)	(2,122,134)	147,482	(146,890)	(10,482)	(39,104)	-	(2,285)	(24,068)	(878,620)	280,812	(587,808)
Total Electric Service Revenue	\$ 6,583,206	\$ 214,640	\$ 1,496,876	\$ 35,259,083	\$ (344,033)	\$ 45,824,701	\$ 3,023,415	\$ 4,338,691	\$ 333,592	\$ (39,104)	\$ 976,004	\$ (2,285)	\$ 824,430	\$ 98,489,216	\$ 58,337,364	\$ 156,826,580
Other Operating Revenues:																
Late Payment Charges (450)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,600	94,600
Misc. Service Revenues (451)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,996	194,996
Rent-elect. Property (454)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	585,200	585,200
Other Electric Rev (456)	947,170	-	-	-	-	-	-	-	-	128,893	-	2,285	-	1,078,347	143,733	1,222,080
Total Other Operating Revenues	\$ 947,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,893	\$ -	\$ 2,285	\$ -	\$ 1,078,347	\$ 1,018,528	\$ 2,096,875
TOTAL OPERATING REVENUES	\$ 7,530,376	\$ 214,640	\$ 1,496,876	\$ 35,259,083	\$ (344,033)	\$ 45,824,701	\$ 3,023,415	\$ 4,338,691	\$ 333,592	\$ 89,789	\$ 976,004	\$ -	\$ 824,430	\$ 99,567,563	\$ 59,355,892	\$ 158,923,455
OPERATING EXPENSES																
Operation & Maint. Expenses:																
Purchased Power (555-557)	-	-	1,496,876	(1,500,014)	(344,033)	45,346,245	2,969,642	4,427,065	340,488	-	-	-	-	52,736,269	284,252	53,020,521
Transmission (560-579)	-	-	-	35,400,175	-	-	-	-	-	-	-	-	-	35,400,175	68,559	35,468,734
Distribution (580-599)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,476,199	9,476,199
Cust. Accounting (901-905)	-	-	-	-	-	319,643	2,029	-	-	-	-	-	-	321,671	3,965,244	4,286,916
Cust. Service (907-910)	7,208,391	-	-	-	-	-	-	-	-	89,789	-	-	-	7,298,180	28,775	7,326,955
Admin. & General (920-935)	-	214,640	-	510,513	-	44,888	55,333	-	-	-	-	-	-	825,374	8,925,457	9,750,830
Total O & M Expenses	\$ 7,208,391	\$ 214,640	\$ 1,496,876	\$ 34,410,673	\$ (344,033)	\$ 45,710,776	\$ 3,027,003	\$ 4,427,065	\$ 340,488	\$ 89,789	\$ -	\$ -	\$ -	\$ 96,581,669	\$ 22,748,486	\$ 119,330,155
Other Operating Expenses:																
Deprtn. (403)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,680,791	12,680,791
Amort. (404-407)	-	-	-	83,266	-	-	-	-	-	-	976,004	-	-	-	2,203,158	3,262,428
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,166,678	7,166,678
Income Taxes-Federal (409)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,180,388)	(1,180,388)
State Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,096,468)	(1,096,468)
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,203,294	5,203,294
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ 83,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 976,004	\$ -	\$ -	\$ 1,059,270	\$ 24,977,064	\$ 26,036,335
TOTAL OPERATING EXPENSES	\$ 7,208,391	\$ 214,640	\$ 1,496,876	\$ 34,493,939	\$ (344,033)	\$ 45,710,776	\$ 3,027,003	\$ 4,427,065	\$ 340,488	\$ 89,789	\$ 976,004	\$ -	\$ -	\$ 97,640,939	\$ 47,725,551	\$ 145,366,489
NET UTILITY OPERATING INCOME	\$ 321,985	\$ -	\$ -	\$ 765,144	\$ -	\$ 113,925	\$ (3,589)	\$ (88,374)	\$ (6,896)	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,926,625	\$ 11,630,341	\$ 13,556,966
OTHER INCOME & DEDUCTIONS																
Other Income:																
Other (419, 421)	-	-	-	(522,056)	-	(113,925)	3,589	88,374	6,896	-	-	-	-	(537,123)	907,764	370,641
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272,574	272,574
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,560	26,560
Net Other Income & Deductions	\$ -	\$ -	\$ -	\$ (522,056)	\$ -	\$ (113,925)	\$ 3,589	\$ 88,374	\$ 6,896	\$ -	\$ -	\$ -	\$ -	\$ (537,123)	\$ 608,630	\$ 71,508
GROSS INCOME	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 12,238,971	\$ 13,628,474
Interest Charges (427 - 432)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,495,092	5,495,092
NET INCOME	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 6,743,880	\$ 8,133,382
Less: Pref. Dividend Req.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,322	11,322
EARN. AVAIL. FOR COMMON STOCK	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 6,732,558	\$ 8,122,060

UNITIL ENERGY SYSTEMS, INC.
LATE PAYMENT REVENUE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 1.1

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Normalized Late Payment Revenue ⁽¹⁾	\$ 275,537
2	Test Year Late Payment Revenue	94,600
3	Late Payment Revenue Adjustment	<u>\$ 180,938</u>

Notes

(1) Normalized Late Payment Revenue based on 2019 calendar year activity

UNITIL ENERGY SYSTEMS, INC.
UNION PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.1

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Payroll - Five Months Ended May 31, 2020	\$ 1,917,269
2	2020 Salary & Wage Increase ⁽¹⁾	3.00%
3	Union Payroll Annualization	<u>\$ 57,518</u>

Notes

(1) Average Union increase of 3% effective June 1, 2020

UNITIL ENERGY SYSTEMS, INC.
 UNION AND NONUNION PAYROLL/COMPENSATION ⁽¹⁾
 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.2

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Union Weekly Payroll	\$ 4,793,090
2	Total Nonunion Payroll ⁽²⁾	<u>1,405,138</u>
3	Total Payroll ⁽³⁾	<u>6,198,228</u>
4	Payroll Capitalization ⁽³⁾	<u>(3,972,999)</u>
5	Test Year O&M Payroll	<u><u>\$ 2,225,229</u></u>

Notes

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$104,079

(3) Refer to Workpaper 2.3

UNITIL ENERGY SYSTEMS, INC.
PAYROLL SUMMARY
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3

(1)		(2)
LINE NO.	DESCRIPTION	2020 INCENTIVE COMP AT TARGET
1	O&M PAYROLL:	
2	OPERATIONS	929,656
3	MAINTENANCE	883,050
4	TOTAL O&M PAYROLL	1,812,706
5	CONSTRUCTION PAYROLL:	
6	DIRECT	1,735,013
7	INDIRECT	1,355,228
8	TOTAL CONSTRUCTION PAYROLL	3,090,241
9	OTHER PAYROLL:	
10	CLEARING ACCOUNTS	182,391
11	UNPRODUCTIVE TIME	761,241
12	MOBILE DATA SYSTEMS (MDS)	247,571
13	INCENTIVE COMPENSATION at TARGET	104,079
14	TEMPORARY SERVICES	12,750
15	OTHER ⁽¹⁾	23,411
16	TOTAL OTHER PAYROLL	1,331,442
17	TOTAL PAYROLL	6,234,389
18	O&M PAYROLL:	
19	OPERATIONS	929,656
20	MAINTENANCE	883,050
21	ALLOCATED CLEARING	52,528
22	ALLOCATED UNPRODUCTIVE	114,186
23	ALLOCATED MDS	231,237
24	ALLOCATED INCENTIVE COMPENSATION	14,571
25	TOTAL O&M PAYROLL	2,225,229
26	CONSTRUCTION PAYROLL:	
27	DIRECT	1,735,013
28	INDIRECT	1,355,228
29	ALLOCATED CLEARING	129,862
30	ALLOCATED UNPRODUCTIVE	647,055
31	ALLOCATED MDS	16,334
32	ALLOCATED INCENTIVE COMPENSATION	89,508
33	TOTAL CONSTRUCTION PAYROLL	3,972,999
34	TOTAL PAYROLL, NET OF OTHER PAYROLL	6,198,228
35	TOTAL OTHER PAYROLL:	
36	BELOW THE LINE PAYROLL ⁽²⁾	12,750
37	OTHER ⁽¹⁾	23,411
38	TOTAL OTHER PAYROLL	36,161
39	TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	6,234,389

UNITIL ENERGY SYSTEMS, INC.
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.4

LINE NO.	(1) Description	(2) Amount
1	<u>Unitil Energy Services, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 104,079
4	Incentive Compensation at Target	104,079
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at	82.00% -
7	Test Year Incentive Comp Accounting Adjustment to O&M	-
8	<u>USC Payroll, allocated to Unitil Energy Systems, Inc.:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to UES In 2020	27.50% 938,339
12	Incentive Compensation at Target	938,339
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at	28.45% -
15	Test Year Incentive Comp Accounting Adjustment to O&M	-

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -					
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -			
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	Total	
1	Individual	6	2	6	12	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 4,755	\$ 2,066	\$ 279	\$ 543	\$ 7,643	
2	Two Person	10	12	7	18	1,362.76	1,859.73	83.34	80.82	13,628	22,317	583	1,455	37,983	
3	Family	8	12	5	23	1,849.91	2,564.50	147.21	141.43	14,799	30,774	736	3,253	49,562	
4	Total	24	26	18	53					33,182	55,157	1,599	5,250	95,187	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										398,179	661,883	19,185	63,002	1,142,249
6	Employee Contribution ⁽³⁾										(79,636)	(132,377)	(3,837)	(12,600)	(228,450)
7	Net Cost										318,543	529,506	15,348	50,402	913,799
8	Plus: Company Contribution to HSA										21,000	-	-	-	21,000
9	Payments to Employees to Opt out										9,920	12,830	-	-	22,750
10	Total HSA and Opt out Payments										30,920	12,830	-	-	43,750
11	Proformed 2021 Medical Cost										349,463	542,336	15,348	50,402	957,549
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾										29,562	48,810	614	2,016	81,002
13	Proformed 2021 and 2022 Medical and Dental Cost										379,025	591,147	15,962	52,418	1,038,551
14	Amount Chargeable to Capital ⁽⁵⁾										(296,639)	(468,326)	(12,706)	(41,724)	(819,396)
15	Total Pro-formed Medical and Dental Insurance O&M Expense														219,155
16	Less Test Year O&M Expense ⁽⁶⁾														95,921
17	Total O&M Medical & Dental Insurance Adjustment														\$ 123,234

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1 Revised

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	2	6	12	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 4,755	\$ 2,066	\$ 279	\$ 543	\$ 7,643
2	Two Person	10	12	7	18	1,362.76	1,859.73	83.34	80.82	13,628	22,317	583	1,455	37,983
3	Family	8	12	5	23	1,849.91	2,564.50	147.21	141.43	14,799	30,774	736	3,253	49,562
4	Total	24	26	18	53					33,182	55,157	1,599	5,250	95,187
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									398,179	661,883	19,185	63,002	1,142,249
6	Employee Contribution ⁽³⁾									(79,636)	(132,377)	(3,837)	(12,600)	(228,450)
7	Net Cost									318,543	529,506	15,348	50,402	913,799
8	Plus: Company Contribution to HSA									21,000	-	-	-	21,000
9	Payments to Employees to Opt out									9,920	12,830	-	-	22,750
10	Total HSA and Opt out Payments									30,920	12,830	-	-	43,750
11	Proformed 2021 Medical Cost									349,463	542,336	15,348	50,402	957,549
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾									-	-	-	-	-
13	Proformed 2021 Medical and Dental Cost									349,463	542,336	15,348	50,402	957,549
14	Amount Chargeable to Capital ⁽⁵⁾									(273,250)	(429,657)	(12,217)	(40,120)	(755,244)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													202,305
16	Less Test Year O&M Expense ⁽⁶⁾													95,921
17	Total O&M Medical & Dental Insurance Adjustment													\$ 106,384

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

UNITIL ENERGY SYSTEMS, INC.
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.2

LINE NO.	(1) Description	(2) Amount
1	Medical Insurance Expense	\$ 883,100
2	Benefits Cost Capitalized at	63.68% (562,358)
3	Subtotal Medical Costs	<u>320,742</u>
4	Employee Contribution	(203,241)
5	Drug Subsidy	(28,556)
6	Subtotal	<u>(231,797)</u>
7	Net Test Year Medical Insurance Expense	<u>88,945</u>
8	Dental Insurance Expense	52,306
9	Benefits Cost Capitalized at	63.68% (33,308)
10	Subtotal Dental Costs	<u>18,998</u>
11	Employee Contribution	(12,021)
12	Net Test Year Dental Costs	<u>6,976</u>
13	Net Test Year Medical & Dental Costs	<u><u>\$ 95,921</u></u>

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs					
		Medical		Dental		Medical		Dental		Medical		Dental			
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	Total	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244	
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403	
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151	
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾										(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾										277,248	3,823	9,530	6,241	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost										3,543,778	46,295	247,767	162,266	4,000,106
12	Apportionment to UES at	27.50%								974,539	12,731	68,136	44,623	1,100,029	
13	Amount Chargeable to Capital at		29.42%							(286,709)	(3,746)	(20,046)	(13,128)	(323,629)	
14	Total Pro-formed Medical and Dental Insurance O&M Expense														776,401
15	Less Test Year O&M Expense ⁽⁵⁾														416,480
16	Total O&M Medical & Dental Insurance Adjustment														\$ 359,921

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Refer to Workpaper 3.4

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3 Revised

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs					
		Medical		Dental		Medical		Dental		Medical		Dental			
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	Total	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244	
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403	
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151	
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾										(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾										-	-	-	-	-
13	Proformed 2021 Medical and Dental Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Apportionment to UES at 27.50%										898,296	11,680	65,515	42,907	1,018,398
13	Amount Chargeable to Capital at 29.42%										(264,279)	(3,436)	(19,275)	(12,623)	(299,613)
14	Total Pro-formed Medical and Dental Insurance O&M Expense														718,785
15	Less Test Year O&M Expense ⁽⁵⁾														416,480
16	Total O&M Medical & Dental Insurance Adjustment														\$ 302,305

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	1,850,090	244,629	2,094,719
5	UES Apportionment at	28.17%	28.17%	28.17%
6	Expense Apportioned to UES	521,170	68,912	590,082
7	Capitalization Rate at	29.42%	29.42%	29.42%
8	UES Capitalization	(153,328)	(20,274)	(173,602)
9	Net USC Test Year Medical & Dental Costs Allocated to UES	\$ 367,842	\$ 48,638	\$ 416,480

Unitil Energy Systems, Inc.
Pension Expense
2020 Actual Expense Recorded and 2021 Forecast Expense

Workpaper 4.1

LINE NO.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC Pension Expense per Actuary	\$ 3,032,609	\$ 3,232,617	

Calculation of Pension Expense, net of amounts chargeable to capital

A. UES Pension Expense, net:

1	UES Pension Expense per Actuary	\$ 1,258,030	\$ 1,320,039	\$ 62,009
2	Less: Amounts chargeable to capital	(801,114)	(840,601)	(39,487)
3	Total UES Pension Expense, net	<u>\$ 456,916</u>	<u>\$ 479,438</u>	<u>\$ 22,522</u>

B. Unitil Service Pension Expense allocated to UES, net:

4	Unitil Service Pension Expense per Actuary	\$ 854,286	\$ 910,628	\$ 56,342
5	Less: Amounts chargeable to capital	(251,331)	(267,907)	(16,576)
6	Unitil Service Pension Expense allocated to UES, net	<u>\$ 602,955</u>	<u>\$ 642,721</u>	<u>\$ 39,766</u>
7	Total UES Pension Expense	<u>\$ 1,059,872</u>	<u>\$ 1,122,160</u>	<u>\$ 62,288</u>

Unitil Energy Systems, Inc.
PBOP Expense
2020 Actual Expense Recorded and 2021 Forecast Expense

Workpaper 4.2

LINE NO.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC PBOP Expense per Actuary	\$ 1,510,206	\$ 1,358,914	
<u>Calculation of PBOP Expense, net of amounts chargeable to capital</u>				
<u>A. UES PBOP Expense, net:</u>				
1	UES PBOP Expense per Actuary	\$ 1,626,222	\$ 1,594,405	\$ (31,817)
2	Less: Amounts chargeable to capital	(1,035,578)	(1,015,317)	20,261
3	Total UES PBOP Expense, net	<u>\$ 590,644</u>	<u>\$ 579,088</u>	<u>\$ (11,556)</u>
<u>B. Unitil Service PBOP Expense allocated to UES, net:</u>				
4	Unitil Service PBOP Expense per Actuary	\$ 425,425	\$ 382,806	\$ (42,619)
5	Less: Amounts chargeable to capital	(125,160)	(112,622)	12,538
6	Unitil Service PBOP Expense Allocated to UES, net	<u>\$ 300,265</u>	<u>\$ 270,185</u>	<u>\$ (30,080)</u>
7	Total UES PBOP Expense	<u>\$ 890,909</u>	<u>\$ 849,272</u>	<u>\$ (41,636)</u>

Unitil Energy Systems, Inc.
SERP Expense
2020 Actual Expense Recorded and 2021 Forecast Expense

Workpaper 4.3

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	2020 TEST YEAR	2021 EXPENSE	PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC SERP Expense per Actuary	\$ 1,924,767	\$ 2,357,253	
<u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
<u>A. UES SERP Expense, net:</u>				
1	UES SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts chargeable to construction	-	-	-
3	UES SERP Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service SERP Expense Allocated to UES, net:</u>				
4	Unitil Service SERP Expense	\$ 542,207	\$ 664,038	\$ 121,831
5	Less: Amounts chargeable to construction	(159,517)	(195,360)	(35,843)
6	Unitil Service SERP Expense Allocated to UES, net	\$ 382,690	\$ 468,678	\$ 85,989
7	Total UES SERP Expense	\$ 382,690	\$ 468,678	\$ 85,989

Unitil Energy Systems, Inc.
401K Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.4

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC 401K Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	

Calculation of 401K Expense, net of Amounts Chargeable to Capital

A. UES 401K Expense, net:

1	UES 401K Expense 2021 Proformed ⁽²⁾	\$ 266,172	\$ 274,557	\$ 8,385
2	UES 401K Expense adjusted for 2022 wage increase ⁽²⁾	-	8,649	8,649
3	Total UES 401K Expense - Proformed	266,172	283,206	17,034
4	Less: Amounts chargeable to capital	(169,498)	(180,346)	(10,847)
5	Total UES 401K Expense, net	\$ 96,674	\$ 102,860	\$ 6,187

B. Unitil Service 401K Expense allocated to UES, net:

6	Unitil Service 401K Expense 2021 Proformed	\$ 561,744	\$ 586,460	\$ 24,717
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	25,804	25,804
8	Total USC 401K Expense - Proformed	561,744	612,264	50,521
9	Less: Amounts chargeable to capital	(165,265)	(180,128)	(14,863)
10	Unitil Service 401K Expense Allocated to UES, net	\$ 396,479	\$ 432,136	\$ 35,658
11	Total UES 401K Expense	\$ 493,152	\$ 534,997	\$ 41,844

Notes

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 4.5 Revised

Unitil Energy Systems, Inc.
401K Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.4 Revised

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC 401K Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	

Calculation of 401K Expense, net of Amounts Chargeable to Capital

A. UES 401K Expense, net:

1	UES 401K Expense 2021 Proformed ⁽²⁾	\$ 266,172	\$ 274,557	\$ 8,385
2	UES 401K Expense adjusted for 2022 wage increase	-	-	-
3	Total UES 401K Expense - Proformed	266,172	274,557	8,385
4	Less: Amounts chargeable to capital	(169,498)	(174,838)	(5,339)
5	Total UES 401K Expense, net	\$ 96,674	\$ 99,719	\$ 3,045

B. Unitil Service 401K Expense allocated to UES, net:

6	Unitil Service 401K Expense 2021 Proformed	\$ 561,744	\$ 586,460	\$ 24,717
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	-	-
8	Total USC 401K Expense - Proformed	561,744	586,460	24,717
9	Less: Amounts chargeable to capital	(165,265)	(172,537)	(7,272)
10	Unitil Service 401K Expense Allocated to UES, net	\$ 396,479	\$ 413,924	\$ 17,445
11	Total UES 401K Expense	\$ 493,152	\$ 513,643	\$ 20,490

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 4.5

Unitil Energy Systems, Inc.
401K Adjustment
2020 & 2021 Weighted Average Pay Increase

Workpaper 4.5

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE ⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE ⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 1,405,138	3.65%	0.82%	3.65%	0.82%
2	Union	\$ 4,850,608	3.00%	2.33%	3.00%	2.33%
3	Total	\$ 6,255,746		3.15%		3.15%

Notes

(1) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2022 Payroll Increase

Unitil Energy Systems, Inc.
401K Adjustment
2020 & 2021 Weighted Average Pay Increase

Workpaper 4.5 Revised

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE ⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE ⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 1,405,138	3.65%	0.82%	3.76%	0.84%
2	Union	\$ 4,850,608	3.00%	2.33%	3.00%	2.33%
3	Total	\$ 6,255,746		3.15%		3.17%

Notes

(1) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2022 Payroll Increase

Unitil Energy Systems, Inc.
Deferred Compensation Plan Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.6

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
<u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u>				
<u>A. UES Deferred Compensation Expense, net:</u>				
1	UES Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	UES Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total UES Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total UES Deferred Comp Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service Deferred Comp Expense allocated to UES, net:</u>				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to UES	10,409	78,936	68,527
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to UES	6,792	26,824	20,032
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase ⁽¹⁾	-	3,473	3,473
11	Total Unitil Service Deferred Comp Expense Allocated to UES - Proformed	17,201	109,233	92,032
12	Less: Amounts Chargeable to Construction	(5,061)	(32,136)	(27,075)
13	Unitil Service Deferred Comp Expense Allocated to UES, net	\$ 12,140	\$ 77,097	\$ 64,957
14	Total UES Deferred Comp Expense	\$ 12,140	\$ 77,097	\$ 64,957

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.1

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 111,753
2	Crime	2,374
3	K&E	325
4	Total Property	<u>\$ 114,452</u>
	Liability:	
5	Workers' Compensation	\$ 61,293
6	Excess	435,017
7	Automobile	37,164
8	Directors & Officers	74,047
9	Cyber	21,919
10	Fiduciary	7,253
11	Total Liability	<u>\$ 636,692</u>
12	Total Property & Liability Insurances (Lines 4 Plus 11)	751,145
13	Less: Amounts Chargeable to Capital	<u>422,627</u>
14	Amount to O&M Expense	328,517
15	Less Test Year O&M Expense	<u>273,026</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 55,491</u></u>

NOTES

(1) See Workpaper W5.3

UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.1 Revised

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 99,663
2	Crime	2,374
3	K&E	325
4	Total Property	<u>\$ 102,362</u>
	Liability:	
5	Workers' Compensation	\$ 63,749
6	Excess	412,325
7	Automobile	35,466
8	Directors & Officers	85,816
9	Cyber	31,744
10	Fiduciary	5,848
11	Total Liability	<u>\$ 634,949</u>
12	Total Property & Liability Insurances (Lines 4 Plus 11)	737,310
13	Less: Amounts Chargeable to Capital	<u>424,692</u>
14	Amount to O&M Expense	312,618
15	Less Test Year O&M Expense	<u>268,601</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 44,017</u></u>

NOTES

(1) See Workpaper W5.3

UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2015

Workpaper 5.2

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO UES	UES TOTAL
	USC Cost For Current Coverage Periods			
	Property:			
1	All Risk	\$ 8,805		\$ 2,421
2	Crime	682		188
3	K&E	130		36
4	Total Property	<u>\$ 9,617</u>	27.50%	<u>\$ 2,645</u>
	Liability:			
5	Workers' Compensation	\$ 59,336		\$ 16,317
6	Excess	108,060		29,717
7	Automobile	8,401		2,310
8	Directors and Officers	19,925		5,479
9	Cyber	5,898		1,622
10	Fiduciary	1,952		537
11	Total Liability	<u>\$ 203,573</u>	27.50%	<u>\$ 55,982</u>
12	Total USC Property & Liability Insurances			58,627
13	Less Amount Chargeable to Capital		29.42%	<u>17,248</u>
14	Total Property & Liability Insurances to O&M Expense			<u>41,379</u>
15	Less Test Year O&M Expense			<u>24,402</u>
16	O&M Property and Liability Insurance Increase			<u>\$ 16,977</u>

NOTES

(1) See Workpaper W5.3

UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2015

Workpaper 5.2 Revised

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO UES	UES TOTAL
	USC Cost For Current Coverage Periods			
	Property:			
1	All Risk	\$ 7,274		\$ 2,000
2	Crime	1,013		279
3	K&E	130		36
4	Total Property	\$ 8,416	27.50%	\$ 2,315
	Liability:			
5	Workers' Compensation	\$ 71,346		\$ 19,620
6	Excess	118,410		32,563
7	Automobile	7,708		2,120
8	Directors and Officers	24,644		6,777
9	Cyber	9,116		2,507
10	Fiduciary	1,679		462
11	Total Liability	\$ 232,904	27.50%	\$ 64,049
12	Total USC Property & Liability Insurances			66,363
13	Less Amount Chargeable to Capital		29.42%	19,524
14	Total Property & Liability Insurances to O&M Expense			46,839
15	Less Test Year O&M Expense			24,402
16	O&M Property and Liability Insurance Increase			\$ 22,437

NOTES

(1) See Workpaper W5.3

		CASUALTY											PROPERTY						TOTAL
		AL	NH-WC	XL*	XL	XL	Cyber	FL	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TRANSIT	TOTAL		
		(prem)	(prem)	(prem)	(brkr) ⁽³⁾	Surplus Tax	(prem)	(prem)	(prem)	Surplus Tax	(brkr) ⁽³⁾	TOTAL	(prem) ⁽⁴⁾	(prem)	(prem)	(prem) ⁽⁴⁾	PROP		
UES	2018a	25,546	91,767	303,454	9,321	9,104	10,984	4,414	44,258	1,328	5,604	505,780	64,987	1,861	341	5,267	72,455	578,235	
	2019a	24,522	93,044	333,707	10,793	10,011	10,649	4,731	43,719	1,333	5,546	538,057	69,166	1,834	325	7,813	79,137	617,194	
	2020a	27,110	76,716	353,388	16,498	10,602	12,963	4,731	52,871	1,586	-	556,465	84,960	1,882	325	-	87,167	643,632	
	2021a/b ⁽¹⁾	35,225	58,096	384,418	16,375	11,533	21,919	7,253	72,413	1,634	-	608,864	111,753	2,374	325	-	114,452	723,317	
	2022e ⁽²⁾	37,164	61,293	405,574	17,276	12,167							636,692					114,452	751,145
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	260,917	5,399	756	116		6,270	267,187	
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	268,811	5,581	733	130		6,444	275,255	
	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	215,397	6,489	506	130		7,125	222,522	
	2021a/b ⁽¹⁾	9,206	65,019	110,396	4,702	3,312	5,898	1,952	19,486	440	-	220,410	8,805	682	130		9,617	230,026	
	2022e ⁽²⁾	8,401	59,336	100,747	4,291	3,022						203,573					9,617	213,189	

NOTES

(1) 2021 premiums reflect actuals for automobile, workers compensation, excess liability, cyber, crime, K&E and transit

2021 premiums reflect budgeted amounts for fiduciary, directors & officers and all risk property and will be updated with actuals

(2) 2022 premiums reflect annual growth rate from 2018 to 2020 for UES and USC automobile, workers compensation and excess liability

2022 premiums for these three categories above will be updated with actuals while all other categories assume 2021 premium amounts

(3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

(4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

		CASUALTY												PROPERTY						
		AL (prem)	NH-WC (prem)	XL* (prem)	XL (brkr) ⁽³⁾	XL Surplus Tax	Cyber (prem)	Cyber Surplus Tax	FL (prem)	D&O (prem)	D&O Surplus Tax	D&O (brkr) ⁽³⁾	D&O Side A	CASUALTY TOTAL	ARP (prem) ⁽⁴⁾	CRIME (prem)	K&E (prem)	TRANSIT (prem) ⁽⁴⁾	TOTAL PROP	TOTAL
UES	2018a	25,546	91,767	303,454	9,321	9,104	10,984		4,414	44,258	1,328	5,604	-	505,780	64,987	1,861	341	5,267	72,455	578,235
	2019a	24,522	93,044	333,707	10,793	10,011	10,649		4,731	43,719	1,333	5,546	-	538,057	69,166	1,834	325	7,813	79,137	617,194
	2020a	27,110	76,716	353,388	16,498	10,602	12,963		4,731	52,871	1,586	-	-	556,465	84,960	1,882	325	-	87,167	643,632
	2021a ⁽¹⁾	35,466	63,749	384,418	16,375	11,533	30,818	926	5,848	64,553	1,937	-	19,327	634,949	99,663	2,374	325	-	102,362	737,310
	2022a ⁽²⁾			396,308	17,612	11,889								648,433					102,362	750,795
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948		1,794	17,983	540	2,277	-	260,917	5,399	756	116	-	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327		1,892	17,481	533	2,218	-	268,811	5,581	733	130	-	6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488		1,892	14,227	427	-	-	215,397	5,489	506	130	-	6,125	221,522
	2021a ⁽¹⁾	7,708	71,346	110,396	4,702	3,312	8,850	266	1,679	18,538	556	-	5,550	232,904	7,274	1,013	130	-	8,416	241,320
	2022a ⁽²⁾			101,073	4,492	3,032								223,091					8,416	231,507

NOTES

(1) 2021 premiums reflect actuals for all policies

(1) 2022 premiums reflect January 1, 2022 XL policy

(3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

(4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

UNITIL SERVICE CORP.
PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.4

DESCRIPTION	TOTAL
USC O&M Test Year	
12-30-08-00-9240100 PROPERTY INSURANCE	\$ 5,519
12-30-08-00-9250100 INJURIES & DAMAGES	<u>120,204</u>
Total	\$ <u>125,723</u>
UES Apportionment	<u>27.50%</u>
UES Amount	\$ 34,574
Capitalization Rate	<u>29.42%</u>
Capitalization Amount	\$ 10,172
O&M Expense Amount	<u><u>24,402</u></u>

**UES - OPERATING FACILITY
COMPUTATION OF BUILDING OVERHEAD
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.5

<u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u>		Dec-20	ALLOCATION OF
DESCRIPTION	SQ FT	%	SERVICE CENTER OVERHEADS
SERVICE CENTER ALLOCATED:			
General Area Capitalized (184.00.00)	25,919	31.02%	8,595
			63.68%
			5,473
Stock Area Capitalized (163.00.00)	19,127	22.89%	6,343
			90.00%
			5,709
<u>Garage Area Capitalized:</u>			
Auto-184.01.00	0	0.00%	0
Light Truck-184.02.00	20,273	24.27%	6,723
Heavy Truck-184.03.00	9,282	11.11%	3,078
Sub-Total Garage Area	29,555	35.38%	9,801
Ratio of Garage Area Capitalized			63.68%
Garage Area Capitalized			6,241
Total Service Center to DOC	74,601	89.29%	17,423
<u>Non-DOC Space:</u>			
Exclude: none	8,946	10.71%	JE782
TOTAL SERVICE CENTER	83,547	100.00%	924.00.01

<u>(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:</u>		
BUDGETED ALL RISK PROPERTY INSURANCE		88,470
RATIO OF SERVICE CENTER TO TOTAL PROPERTY		31.32%
TOTAL SERVICE CENTER PROPERTY INSURANCE		27,705
Service Center Property Insurance Capitalization Ratio		62.89%

	<u>ASSET RPT 1025. Accts 101 & 106 12/31/20</u>		
	SERVICE	ALL	SERVICE
	CENTER	STRUCTURE	RATIO
STRUCTURES - DISTRIBUTION ACCT. 361		2,173,616	
STRUCTURES-ADMIN ACCT. 390	19,114,262	19,114,262	
GENERAL PLANT - (TOTAL LESS COMM. EQ)	4,861,899	4,861,899	
(ACCT. 391,393,394,395,398)			
DISTR. PLANT - STATION (362)		50,412,132	
TOTAL COST	23,976,161	76,561,909	31.32%

**VEHICLE CLEARING ACCOUNT
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.6

Total Clearings from Clearing Account:

	Expense	Capital	UES Total GL	Total Sch 12	Variance
Jan-20	49,152	52,974	102,125	102,125	-
Feb-20	36,457	42,705	79,162	79,162	-
Mar-20	38,294	36,396	74,690	74,690	-
Apr-20	78,350	61,901	140,251	140,251	-
May-20	55,237	51,110	106,347	106,347	-
Jun-20	54,669	46,389	101,058	101,058	-
Jul-20	54,380	80,659	135,039	135,039	-
Aug-20	58,668	63,409	122,077	122,077	-
Sep-20	41,817	53,338	95,155	95,155	-
Oct-20	27,614	37,600	65,213	65,213	-
Nov-20	16,131	29,010	45,142	45,142	-
Dec-20	83,871	21,875	105,746	105,746	-
	<u>594,638</u>	<u>577,366</u>	<u>1,172,004</u>	<u>1,172,004</u>	

Capitalization Rate 49.26%

**VEHICLE CLEARING ACCOUNT
AUTO LIABILITY INSURANCE**

Auto Liability Insurance Payments into Clearing Account ⁽¹⁾

Jan-20	2,711
Feb-20	2,711
Mar-20	2,711
Apr-20	2,711
May-20	2,711
Jun-20	2,711
Jul-20	2,711
Aug-20	
Sep-20	
Oct-20	
Nov-20	7,045
Dec-20	3,523
Total	<u><u>29,545</u></u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	<u>UES</u>
Gross Amount	29,545
Cap. Rates	49.26%
Cap. Amount	<u>14,555</u>
O&M Amount	<u><u>14,990</u></u>

**VEHICLE CLEARING ACCOUNT
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.6 Revised

Total Clearings from Clearing Account:

	Expense	Capital	UES Total GL	Total Sch 12	Variance
Jan-20	35,918	66,208	102,125	102,125	-
Feb-20	28,810	50,353	79,162	79,162	-
Mar-20	24,891	49,799	74,690	74,690	-
Apr-20	45,254	94,996	140,251	140,251	-
May-20	39,485	66,862	106,347	106,347	-
Jun-20	40,122	60,936	101,058	101,058	-
Jul-20	50,995	84,044	135,039	135,039	-
Aug-20	37,111	84,966	122,077	122,077	-
Sep-20	35,961	59,144	95,105	95,105	-
Oct-20	23,591	39,025	62,616	62,616	-
Nov-20	18,371	27,011	45,382	45,382	-
Dec-20	12,748	23,092	35,841	35,841	-
	<u>393,256</u>	<u>706,436</u>	<u>1,099,691</u>	<u>1,099,691</u>	

Capitalization Rate 64.24%

**VEHICLE CLEARING ACCOUNT
AUTO LIABILITY INSURANCE**

Auto Liability Insurance Payments into Clearing Account ⁽¹⁾

Jan-20	2,711
Feb-20	2,711
Mar-20	2,711
Apr-20	2,711
May-20	2,711
Jun-20	2,711
Jul-20	2,711
Aug-20	
Sep-20	
Oct-20	
Nov-20	7,045
Dec-20	3,523
Total	<u><u>29,545</u></u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	<u>UES</u>
Gross Amount	29,545
Cap. Rates	64.24%
Cap. Amount	<u>18,979</u>
O&M Amount	<u><u>10,565</u></u>

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1

Source: Energy Information Administration
Short-Term Energy Outlook
Publication Date: February 9, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,915	18,953	18,984	18,990	19,019	19,053	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	17,720	18,485	19,584	18,688	18,728	18,763
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-7.2	-3.4	2.1	-3	-2.8	-2.4
GDP Implicit Price Deflator (Index, 2012=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.3	113.8	114.4	114.2	114.3	114.4
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	0.7	1.0	1.5	1.2	1.2	1.2
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,237	15,693	15,786	15,665	15,467	15,588
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.4	5.2	5.7	4.9	3.1	4.2
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.4	100.4	101.7	102.6	103.6
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.6	-5	-3.2	-3.3	-2.6
Weather																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	740	652	484	358	156	25	5	7	58	247	422	748
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	106	248	398	356	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,781	18,818	18,861	18,902	18,963	19,036	19,141	19,222	19,300	19,370	19,444	19,517	19,593	19,662	19,727	19,790	19,849	19,904	19,955	20,004	20,050	20,091	20,134	20,177
Percent change from prior year	-2.7	-1.3	1.1	8.5	10.3	10.1	8	4	-1.4	3.6	3.8	4	4.3	4.5	4.6	4.7	4.7	4.6	4.3	4.1	3.9	3.7	3.5	3.4
GDP Implicit Price Deflator (Index, 2012=100)	114.5	114.6	114.8	115.0	115.1	115.3	115.5	115.6	115.8	116.0	116.2	116.3	116.5	116.6	116.8	117.1	117.3	117.5	117.7	118.0	118.2	118.4	118.6	118.8
Percent change from prior year	1	1.1	1.3	1.9	2.1	2.1	1.9	1.6	1.2	1.6	1.6	1.6	1.7	1.8	1.8	1.8	1.9	1.9	2	2	2.1	2.1	2.1	2.1
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	16,277	16,371	16,286	15,683	15,499	15,391	15,455	15,433	15,419	15,405	15,413	15,437	15,502	15,533	15,559	15,569	15,591	15,615	15,644	15,669	15,695	15,711	15,742	15,778
Percent change from prior year	8	8	8.9	-9.3	-5.8	-4.7	-4.8	-1.7	-2.3	-1.7	-0.3	-1	-4.8	-5.1	-4.5	-0.7	0.6	1.5	1.2	1.5	1.8	2	2.1	2.2
Manufacturing Production Index (Index, 2012=100)	103.8	104.2	104.4	104.1	104.2	104.4	104.6	104.9	105.2	105.6	106.0	106.5	107.0	107.5	107.9	108.4	108.8	109.1	109.4	109.6	109.9	110.1	110.3	110.5
Percent change from prior year	-2.2	-1.8	3.5	22.7	18.3	9.9	5.6	4.5	4.8	3.8	3.3	2.8	3.1	3.2	3.4	4.1	4.4	4.6	4.6	4.5	4.5	4.2	4	3.8
Weather																								
U.S. Heating Degree-Days	785	679	550	308	134	28	7	10	53	239	485	769	848	684	558	314	134	28	7	10	53	239	485	769
U.S. Cooling Degree-Days	6	12	24	43	127	247	359	333	183	68	22	11	11	12	23	40	127	247	359	333	184	68	22	11

Notes:

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1 Revised

Source: Energy Information Administration
Short-Term Energy Outlook
Publication Date: December 7, 2021

Table 1. U.S. Energy Markets Summary

Publication Date: December 7, 2021

	Table 1. U.S. Energy Markets Summary																							
	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,833	18,833	18,833	18,983	18,983	18,983	19,113	19,113	19,113	19,202	19,202	19,202	18,952	18,952	18,952	17,258	17,258	17,258	18,561	18,561	18,561	18,768	18,768	18,768
Percent change from prior year	2.2	2.2	2.2	2.1	2.1	2.1	2.3	2.3	2.3	2.6	2.6	2.6	0.6	0.6	0.6	-9.1	-9.1	-9.1	-2.9	-2.9	-2.9	-2.3	-2.3	-2.3
GDP Implicit Price Deflator (Index, 2012=100)	111.5	111.5	111.5	112.1	112.1	112.1	112.5	112.5	112.5	112.9	112.9	112.9	113.4	113.4	113.4	113.0	113.0	113.0	114.0	114.0	114.0	114.6	114.6	114.6
Percent change from prior year	2.0	2.0	2.0	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	0.7	0.7	0.7	1.3	1.3	1.3	1.5	1.5	1.5
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	14,714	14,742	14,733	14,678	14,674	14,686	14,704	14,778	14,808	14,821	14,886	14,844	14,977	15,069	14,844	17,171	16,333	16,057	16,152	15,554	15,643	15,568	15,367	15,394
Percent change from prior year	3.5	3.5	3.0	2.4	2.1	1.9	1.6	1.8	2.1	2.0	2.3	0.8	1.8	2.2	0.8	17.0	11.3	9.3	9.8	5.3	5.6	5.0	3.2	3.7
Manufacturing Production Index (Index, 2012=100)	100.7	100.2	100.1	99.3	99.4	99.6	99.2	99.8	99.1	98.4	99.3	99.2	99.0	99.0	94.7	79.7	83.4	89.6	93.3	94.6	94.6	96.0	96.7	97.3
Percent change from prior year	0.6	-0.9	-1.1	-2.5	-1.7	-2.1	-2.7	-2.3	-2.9	-3.2	-2	-2.2	-1.7	-1.1	-5.4	-19.8	-16.1	-10.1	-6	-5.1	-4.6	-2.5	-2.6	-1.9
Weather																								
U.S. Heating Degree-Days	862	722	634	289	159	34	5	10	41	255	591	718	741	654	485	360	157	26	5	7	59	249	423	752
U.S. Cooling Degree-Days	9	18	18	42	129	226	372	335	242	75	16	14	15	12	42	42	105	246	396	355	179	82	31	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	19,056	19,056	19,056	19,368	19,368	19,368	19,465	19,465	19,465	19,600	19,673	19,750	19,836	19,915	19,994	20,075	20,150	20,224	20,300	20,365	20,423	20,470	20,519	20,565
Percent change from prior year	0.5	0.5	0.5	12.2	12.2	12.2	4.9	4.9	4.9	4.4	4.8	5.2	4.1	4.5	4.9	3.6	4	4.4	4.3	4.6	4.9	4.4	4.3	4.1
GDP Implicit Price Deflator (Index, 2012=100)	115.8	115.8	115.8	117.5	117.5	117.5	119.2	119.2	119.2	119.9	120.3	120.6	120.9	121.2	121.4	121.6	121.8	122.0	122.1	122.3	122.5	122.7	122.9	123.1
Percent change from prior year	2.1	2.1	2.1	4.1	4.1	4.1	4.6	4.6	4.6	4.6	4.9	5.2	4.4	4.6	4.8	3.4	3.6	3.8	2.5	2.6	2.8	2.3	2.2	2.1
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	16,989	15,548	19,120	16,103	15,598	15,518	15,618	15,588	15,335	15,321	15,267	15,238	15,245	15,259	15,291	15,360	15,411	15,462	15,528	15,574	15,611	15,629	15,659	15,689
Percent change from prior year	13.4	3.2	28.8	-6.2	-4.5	-3.4	-3.3	0.2	-2	-1.6	-0.6	-1	-10.3	-1.9	-20	-4.6	-1.2	-0.4	-0.6	-0.1	1.8	2	2.6	3
Manufacturing Production Index (Index, 2012=100)	98.8	95.0	98.3	98.2	99.1	98.9	100.5	100.0	99.4	100.7	100.9	101.2	101.6	102.1	102.6	103.1	103.6	104.2	104.9	105.4	105.9	106.4	106.8	107.2
Percent change from prior year	-0.2	-4.1	3.7	23.2	18.8	10.4	7.7	5.7	5	4.9	4.4	4	2.9	7.5	4.4	5	4.6	5.4	4.4	5.4	6.6	5.7	5.9	5.9
Weather																								
U.S. Heating Degree-Days	805	795	508	309	151	12	5	6	40	181	479	776	842	679	556	316	144	32	7	11	59	254	501	786
U.S. Cooling Degree-Days	10	12	28	36	100	274	346	356	199	85	16	11	11	12	24	42	120	237	347	323	176	62	20	10

Notes:

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

**Inflation Adjustment
Test Year USC Amortizations**

Workpaper 6.2

	2020
12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
Total	\$ 382,438
UES Allocation	28.17%
Amount Billed to UES	107,733

**Inflation Adjustment
Test Year Facility Leases**

Workpaper 6.3

	2020
12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
12-30-10-00-9310700 CALL CENTER RENT	158,796
12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
Total	\$ 1,615,068
 UES Allocation	 28.17%
 Amount Billed to UES	 454,965

UNITIL ENERGY SYSTEMS, INC.
TEST YEAR AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.1

LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Unitil Energy Systems 303-Intangible Plant:			
2	2014 Web Map Improvements	\$ 45	\$ 45	\$ -
3	Enhance critical financial systems	1,453	1,453	-
4	Desktop Client Mgmt	148	148	-
5	2014 Gen Software Enhancements	311	311	-
6	EETS Enhancements 2014	114	114	-
7	Electric Inspections	10,429	10,429	-
8	Milsoft IVR Upgrade	322	322	-
9	MV90xi Upgrade from 2.0 SP1 tp 5.0	4,517	4,517	-
10	2015 IT Infrastructure	11,310	8,482	2,827
11	303-00/ 1/2 : Intangible Software 5 yr	1,936	1,162	774
12	Municipal Maps & Reports	10,557	6,334	4,223
13	MV-90 xi TCIP Network Function/Lisc	3,833	2,300	1,533
14	First Responder - iRestore	48,180	24,090	24,090
15	Enhancements for Third Party Attach	7,083	3,400	3,683
16	Electric Inspections	17,661	7,849	9,812
17	General Software Enhancements	5,036	2,238	2,798
18	2015 Cyber Security Enhancements11	172	76	95
19	2016 IT Infrastructure	28,173	12,521	15,652
20	GPS OMS - Interface	1,553	690	863
21	2016 Cyber Security Enhancements	264	118	147
22	Unify Workforce Management System	7,418	3,297	4,121
23	General Software Enhancements	4,170	1,853	2,317
24	DPU ORP System	10,868	4,830	6,038
25	303-00/ 1/2 : Intangible Software 5 yr	68,677	23,546	45,130
26	EETS Enhancements	19,346	6,633	12,713
27	303-00/ 1/2 : Intangible Software 5 yr	2,525	842	1,683
28	24 Hr Damage Assess. & Field Rest.	43,631	13,425	30,206
29	2017 Cyber Security	2,366	710	1,656
30	2017 IT Infrastructure	10,374	3,112	7,262
31	Electronic Time Sheet Phase One	6,275	1,793	4,482
32	Eintake Migration	20,026	5,589	14,437
33	AMI Command Center Version Upgrade	7,422	1,936	5,486
34	Meter Data Archiving Plan	2,871	749	2,122
35	Upgrade OMS Webpage	5,390	1,320	4,070
36	Powerplan Updated License	72,023	17,638	54,385
37	303-00/ 1/2 : Intangible Software 5 yr	73,752	19,240	54,513
38	IS Project Tracker Replacement	6,999	1,826	5,173
39	Legacy Interface Job Rewrite	3,765	941	2,824
40	General Software Enhancements - 2018	16,888	4,222	12,666
41	UPS Reporting	971	228	742
42	Reset In Service Date	N/A	(11,313)	N/A
43	2018 IT Infrastructure	38,777	9,665	20,119
44	2018 Cyber Security Enhancements	5,491	1,432	4,058
45	WebOps Replacements - Year 1 of 3	15,895	3,974	11,921
46	Dev/ Staging Refresh	9,380	1,908	7,472
47	OMS Regulatory Reports	6,459	1,314	5,146
48	Microsoft Exchange Upgrade	4,279	870	3,409
49	Electronic Time Sheet Phase 2	23,922	4,865	19,056
50	Metersense Upgrade 4.2 to 4.3	491	100	391
51	FCS Upgrade	971	198	774
52	Power Plant Assets	44,323	18,996	25,327
53	Power Plant Assets	30,339	13,002	17,336
54	OMS ABB Purchase	296,165	101,542	194,623
55	OMS Integration & Implementation	184,760	63,346	121,414
56	OMS Osmose Field Survey	66,874	22,928	43,946
57	OMS Internal Labor	8,264	2,833	5,431
58	Power Plant Asset Upgrade	31,634	8,077	23,558
59	Meter Data Management	1,898,800	239,848	1,658,951
60	TESS Replacement	7,023	759	6,264
61	FCS Upgrade	10,361	889	9,472
62	2019 General Software Enhancements	18,921	3,808	14,851
63	WebOps Replacement - Year 2 of 3	21,675	4,146	17,190
64	Reporting Blanket	35,245	6,877	27,832
65	2019 Infrastructure PC & Network	314,152	62,386	246,600
66	Regulatory Work Blanket	8,972	1,078	7,860
67	GIS Overlay Electronic Inspection	19,040	3,808	14,915
68	OMS Upgrade to V9.	4,457	371	4,086
69	GIS Enhancements	6,520	543	5,977
70	Generator Interconnection Database	49,881	10,086	38,961
71	2019 Voice System Replacement	383,511	38,479	341,805
72	2019 Interface Enhancements	21,083	2,065	18,850
73	2019 Customer Facing Enhancements	371,975	37,455	331,506
74	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468	9,536
75	E-intake Functionality to GEM	28,776	480	28,297
76	EE Tracking & Reporting Syst	81,190	1,353	79,837
77	MV90xi Upgrade v4.5 to 6.0	15,326	255	15,071
78	Replace MV-90 Communication Bank Modules	5,172	922	4,194
79	AMI Command Center Upgrade	37,259	621	36,638
80	Metersense Upgrade 2020	567	9	548
81	Reporting Blanket	37,767	629	37,137
82	Cyber Security Enhancements	36,913	615	36,298
83	Power Plan Upgrade	111,894	1,865	110,029
84	2020 IT Infrastructure Budget	492,478	8,208	484,270
85	2020 Customer Facing Enhancements	232,051	3,868	228,183
86	2020 Interface Enhancements	50,185	836	49,349
87	2020 General Software Enhancements	1,488	25	1,463
88	2017 CIS Amortization	9,199,227	512,318	8,686,909
89	Total UES Amortization Expense for Account 303	\$ 14,826,115	\$ 1,392,138	\$ 13,395,382

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

UNITIL ENERGY SYSTEMS, INC.
RATE YEAR AMORTIZATION EXPENSE

Workpaper 7.2

LINE NO.	(1) DESCRIPTION	(2)	(3)
		TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Unitil Energy Systems 303-Intangible Plant:		
2	First Responder - iRestore	120,450	24,090
3	Enhancements for Third Party Attach	17,000	3,400
4	Electric Inspections	39,247	7,849
5	General Software Enhancements	11,191	2,238
6	2015 Cyber Security Enhancements	381	76
7	2016 IT Infrastructure	62,607	12,522
8	GPS OMS - Interface	3,450	690
9	2016 Cyber Security Enhancements	588	118
10	Unify Workforce Management System	16,484	3,297
11	General Software Enhancements	9,266	1,853
12	DPU ORP System	24,150	4,830
13	303-00/ 1/2 : Intangible Software 5 yr	117,732	23,546
14	EETS Enhancements	33,165	6,633
15	303-00/ 1/2 : Intangible Software 5 yr	4,207	841
16	24 Hr Damage Assess. & Field Rest.	67,124	13,425
17	2017 Cyber Security	3,549	710
18	2017 IT Infrastructure	15,561	3,112
19	Electronic Time Sheet Phase One	8,964	1,793
20	Eintake Migration	27,943	5,589
21	AMI Command Center Version Upgrade	9,681	1,936
22	Meter Data Archiving Plan	3,744	749
23	Upgrade OMS Webpage	6,600	1,320
24	Powerplan Updated License	88,191	17,638
25	303-00/ 1/2 : Intangible Software 5 yr	96,044	19,240
26	IS Project Tracker Replacement	9,129	1,826
27	Legacy Interface Job Rewrite	4,775	941
28	General Software Enhancements - 2018	22,077	4,222
29	UPS Reporting	1,142	228
30	2018 IT Infrastructure	49,114	9,665
31	2018 Cyber Security Enhancements	7,175	1,432
32	WebOps Replacements - Year 1 of 3	22,788	3,974
33	Dev/ Staging Refresh	9,539	1,908
34	OMS Regulatory Reports	6,569	1,314
35	Microsoft Exchange Upgrade	4,352	870
36	Electronic Time Sheet Phase 2	24,327	4,865
37	Metersense Upgrade 4.2 to 4.3	499	100
38	FCS Upgrade	985	198
39	Power Plant Assets	189,956	18,996
40	Power Plant Assets	130,023	13,002
41	OMS ABB Purchase	1,015,424	101,542
42	OMS Integration & Implementation	633,462	63,346
43	OMS Osmose Field Survey	229,282	22,928
44	OMS Internal Labor	28,334	2,833
45	Power Plant Asset Upgrade	80,769	8,077
46	Meter Data Management	2,398,484	239,848
47	TESS Replacement	7,593	759
48	FCS Upgrade	10,361	2,320
49	2019 General Software Enhancements	18,921	3,637
50	WebOps Replacement - Year 2 of 3	21,675	4,126
51	Reporting Blanket	35,245	6,680
52	2019 Infrastructure PC & Network	314,152	60,392
53	Regulatory Work Blanket	8,972	2,007
54	GIS Overlay Electronic Inspection	19,040	3,808
55	OMS Upgrade to V9.	4,457	891
56	GIS Enhancements	6,520	1,304
57	Generator Interconnection Database	49,881	9,948
58	2019 Voice System Replacement	383,511	37,630
59	2019 Interface Enhancements	21,083	2,114
60	2019 Customer Facing Enhancements	371,975	37,178
61	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468
62	E-intake Functionality to GEM	28,776	5,755
63	EE Tracking & Reporting Syst	81,190	16,238
64	MV90xi Upgrade v4.5 to 6.0	15,326	3,065
65	Replace MV-90 Communication Bank Modules	5,172	11,735
66	AMI Command Center Upgrade	37,259	7,452
67	Metersense Upgrade 2020	557	111
68	Reporting Blanket	37,767	7,553
69	Cyber Security Enhancements	36,913	7,383
70	Power Plan Upgrade	111,894	22,379
71	2020 IT Infrastructure Budget	492,478	98,496
72	2020 Customer Facing Enhancements	232,051	46,410
73	2020 Interface Enhancements	50,185	10,037
74	2020 General Software Enhancements	1,488	298
75	2017 CIS Amortization	9,701,357	512,318
76	Total UES Amortization Expense for Account 303	\$ 17,778,662	\$ 1,585,103

UNITIL ENERGY SYSTEMS, INC.
RATE YEAR AMORTIZATION EXPENSE

Workpaper 7.2 Revised

LINE NO.	(1) DESCRIPTION	(2)	(3)
		TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Unitil Energy Systems 303-Intangible Plant:		
2	Enhancements for Third Party Attach	17,000	3,400
3	Electric Inspections	39,247	7,849
4	General Software Enhancements	11,191	2,238
5	2015 Cyber Security Enhancements	381	76
6	2016 IT Infrastructure	62,607	12,522
7	GPS OMS - Interface	3,450	690
8	2016 Cyber Security Enhancements	588	118
9	Unify Workforce Management System	16,484	3,297
10	General Software Enhancements	9,266	1,853
11	DPU ORP System	24,150	4,830
12	303-00/ 1/2 : Intangible Software 5 yr	117,732	23,546
13	EETS Enhancements	33,165	6,633
14	303-00/ 1/2 : Intangible Software 5 yr	4,207	841
15	24 Hr Damage Assess. & Field Rest.	67,124	13,425
16	2017 Cyber Security	3,549	710
17	2017 IT Infrastructure	15,561	3,112
18	Electronic Time Sheet Phase One	8,964	1,793
19	Eintake Migration	27,943	5,589
20	AMI Command Center Version Upgrade	9,681	1,936
21	Meter Data Archiving Plan	3,744	749
22	Upgrade OMS Webpage	6,600	1,320
23	Powerplan Updated License	88,191	17,638
24	303-00/ 1/2 : Intangible Software 5 yr	96,044	19,240
25	IS Project Tracker Replacement	9,129	1,826
26	Legacy Interface Job Rewrite	4,775	941
27	General Software Enhancements - 2018	22,077	4,222
28	UPS Reporting	1,142	228
29	2018 IT Infrastructure	49,114	9,665
30	2018 Cyber Security Enhancements	7,175	1,432
31	WebOps Replacements - Year 1 of 3	22,788	3,974
32	Dev/ Staging Refresh	9,539	1,908
33	OMS Regulatory Reports	6,569	1,314
34	Microsoft Exchange Upgrade	4,352	870
35	Electronic Time Sheet Phase 2	24,327	4,865
36	Metersense Upgrade 4.2 to 4.3	499	100
37	FCS Upgrade	985	198
38	Power Plant Assets	189,956	18,996
39	Power Plant Assets	130,023	13,002
40	OMS ABB Purchase	1,015,424	101,542
41	OMS Integration & Implementation	633,462	63,346
42	OMS Osmose Field Survey	229,282	22,928
43	OMS Internal Labor	28,334	2,833
44	Power Plant Asset Upgrade	80,769	8,077
45	Meter Data Management	2,398,484	239,848
46	TESS Replacement	7,593	759
47	FCS Upgrade	10,361	2,320
48	2019 General Software Enhancements	18,921	3,637
49	WebOps Replacement - Year 2 of 3	21,675	4,126
50	Reporting Blanket	35,245	6,680
51	2019 Infrastructure PC & Network	314,152	60,392
52	Regulatory Work Blanket	8,972	2,007
53	GIS Overlay Electronic Inspection	19,040	3,808
54	OMS Upgrade to V9.	4,457	891
55	GIS Enhancements	6,520	1,304
56	Generator Interconnection Database	49,881	9,948
57	2019 Voice System Replacement	383,511	37,630
58	2019 Interface Enhancements	21,083	2,114
59	2019 Customer Facing Enhancements	371,975	37,178
60	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468
61	E-intake Functionality to GEM	28,776	5,755
62	EE Tracking & Reporting Syst	81,190	16,238
63	MV90xi Upgrade v4.5 to 6.0	15,326	3,065
64	Replace MV-90 Communication Bank Modules	5,172	11,735
65	AMI Command Center Upgrade	37,259	7,452
66	Metersense Upgrade 2020	557	111
67	Reporting Blanket	37,767	7,553
68	Cyber Security Enhancements	36,913	7,383
69	Power Plan Upgrade	111,894	22,379
70	2020 IT Infrastructure Budget	492,478	98,496
71	2020 Customer Facing Enhancements	232,051	46,410
72	2020 Interface Enhancements	50,185	10,037
73	2020 General Software Enhancements	1,488	298
74	2017 CIS Amortization	9,701,357	512,318
75	Total UES Amortization Expense for Account 303	\$ 17,658,212	\$ 1,561,013

UNITIL ENERGY SYSTEMS, INC.
TEST YEAR USC AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.3

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)
		BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	2020 AMORTIZATION EXPENSE	ENDING UNAMORTIZED BALANCE 2020	
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -	
2	Flexi Upgrade	10,798	5,890	4,908	
3	Dataview Upgrade	4,553	2,602	1,951	
4	Powertax Repair Module	75,709	30,284	45,425	
5	USC Time & Billing Enhancements	32,287	12,108	20,179	
6	PC & Furniture 032018	310,955	143,517	167,437	
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061	
8	PC & Furniture 082018	312,111	120,817	191,294	
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104	
10	ADP Vacation Enhancements	2,635	687	1,948	
11	General Infrastructure Enhancements	9,113	2,377	6,736	
12	2018 Flexi upgrade	16,530	4,048	12,482	
13	Flexi Report Writer	6,370	1,560	4,810	
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396	
15	IT Control Testing Automation	320,088	21,339	298,749	
16	HR & Payroll Record Scanning	26,917	1,794	25,122	
17	USC 2019 Furniture & PC's	310,711	20,714	289,996	
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598	
19	UES Apportionment		27.50%		
20	Total Billed to Unitil Energy Systems		105,171		

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

**UNITIL ENERGY SYSTEMS, INC.
RATE YEAR USC AMORTIZATION EXPENSE**

Workpaper 7.4

LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements		3,437	115
8	General Infrastructure Enhancements		11,887	396
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization		75,517	15,103
16	USC Time & Billing Upgrade/Replacement		587,704	117,541
17	2020 Flexi Upgrade		25,531	5,106
18	Total		<u>\$ 2,693,861</u>	<u>\$ 589,489</u>
19	UES Apportionment			27.50%
20	Total Billed to Unitil Energy Systems			<u>162,109</u>

**UNITIL ENERGY SYSTEMS, INC.
RATE YEAR USC AMORTIZATION EXPENSE**

Workpaper 7.4 Revised

LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements ⁽¹⁾		3,437	687
8	General Infrastructure Enhancements ⁽¹⁾		11,887	2,377
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization ⁽²⁾		75,517	-
16	USC Time & Billing Upgrade/Replacement ⁽²⁾		625,663	-
17	2020 Flexi Upgrade ⁽²⁾		25,531	-
18	Total		<u>\$ 2,731,820</u>	<u>\$ 454,292</u>
19	UES Apportionment			27.50%
20	Total Billed to Unitil Energy Systems			<u>124,930</u>

Notes:

(1) Refer to DOE 5-14 part c

(2) Refer to Energy Tech Session 1-06 Revised

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT
12 MONTHS ENDED DECEMBER 21, 2020**

Workpaper 8.1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LINE NO.	2020 Wages Subj. to Pay Increase ⁽¹⁾	Union Increases			Nonunion Increases		Total Proformed Wages	Wage Increase Exclusion
		2020	2021	2022	2021	2022		
		3.0%	3.0%	3.0%	3.65%	3.65%		
1	\$ 1,152,473	\$ 14,158	\$ 34,999	\$ 36,049	\$ 11,892	\$ 12,326	\$ 1,261,897	\$ 68,250
2	Amount Chargeable to Capital at		63.68%					(43,462)
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							\$ 24,788

Notes

(1) For Unitil Energy Systems employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT
UNITIL SERVICE CORP.
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 8.2

	(1)	(2)	(3)	(4)	(5)
LINE NO.	2020 Wages Subj. to Pay Increase ⁽¹⁾	Pay Increases		Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%		
1	\$ 7,922,472	\$ 348,589	\$ 363,927	\$ 8,634,988	\$ 178,772
2	Amount Charged to UES at		28.17%		50,360
3	Amount Chargeable to Capital at		29.42%		(14,816)
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800				\$ 35,544

Notes

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

**UNITIL ENERGY SYSTEMS, INC.
SUMMARY OF ALLOCATORS
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper Allocators

	<u>Allocation Factor</u>
USC Labor & OH Charged to UES (Payroll)	27.50%
USC Labor & OH Charged to UES (Benefits & Other)	28.17%
<u>Capitalization Rates</u>	
UES Payroll	64.25%
UES Benefits	63.68%
USC Labor & OH Charged to Construction (Payroll)	28.45%
USC Labor & OH Charged to Construction (Benefits)	29.42%
Incentive Compensation - UES	82.00%

Unitil Energy Systems, Inc.
June 1, 2022 & 2023 Step Adjustment
Illustrative Revenue Requirement

Line No.	Description	Rate Effective Date		6/1/2022		6/1/2022	
				Investment Year 2021		Investment Year 2022 ⁽⁷⁾	
1	Beginning Utility Plant ⁽¹⁾			\$ 407,914,123	\$	425,646,261	
2	Plant Additions ⁽²⁾			22,889,867		33,006,791	
3	Retirements			(5,157,729)		(1,650,340)	
4	Ending Utility Plant			425,646,261		457,002,712	
5	Beginning Accumulated Depreciation ⁽³⁾			138,059,087		145,643,152	
6	Depreciation Expense			15,309,001		15,862,095	
7	Retirements			(5,157,729)		(1,650,340)	
8	Cost of Removal, Salvage and Transfers			(2,567,208)		(3,300,679)	
9	Ending Accumulated Depreciation			145,643,152		156,554,229	
10	Ending Net Utility Plant			280,003,109		300,448,484	
11	Change in Net Plant			10,148,073		20,445,375	
12	Non-Growth % Change in Net Plant ⁽⁴⁾			76%		81%	
13	Non-Growth Change in Net Plant			7,679,174		16,560,754	
14	Pre-Tax Rate of Return			9.20%		9.20%	
15	Return and Taxes			706,183		1,522,941	
16	Depreciation Expense on Non-Growth Plant Additions at ⁽⁵⁾	3.35%		580,496		896,012	
17	Property Taxes on Non-Growth Change in Net Plant at ⁽⁶⁾	0.66%		50,683		109,301	
18	Amortization on Post-Test-Year Projects			39,969		-	
19	Revenue Requirement Increase			\$ 1,377,331	\$	2,528,253	

Notes:

- (1) Beginning utility plant corresponds to Schedule RevReq-4, Column 5, Line 1
- (2) June 1, 2022 excludes \$577,144 of post-test year adjustments included in Schedule RevReq-4-4
- (3) Beginning accumulated depreciation corresponds to Schedule RevReq-4, Column 5, Line 2
- (4) Refer to Settlement Attachment 03 & Settlement Attachment 04
- (5) Refer to Settlement Attachment 1, Schedule RevReq 3-16 P2 Revised, Col 8, Line 36
- (6) Property Taxes shall include State utility property taxes for all Non-Growth Plant Additions, calculated using the statutory tax rate in RSA 83-F:2, currently \$6.60 per \$1,000 of investment. Local property taxes shall not be included in the calculation and will be recovered through the Company's External Delivery Charge
- (7) Step Adjustment effective June 1, 2023 shall reflect removal of unreimbursed undepreciated value of city of Concord non LED lights

2021 Gross Plant Detail

Description	Beginning Balance	Additions	Retirements	Ending Balance
301-00 Organization-E	380	-	-	380
303-00 Intangible Software-5 Yea-E	6,638,391	876,965	-	7,515,356
303-01 Intangible Software-3 Yea-E	87,196	-	-	87,196
303-02 Intangible Software-10 Yea-E	5,489,896	-	-	5,489,896
303-03 Intangible Software-CIS	9,701,357	-	-	9,701,357
343-00 Prime Movers-E	56,575	-	(41,048)	15,527
353-00 Transmission Station Equi-E	-	-	-	-
360-01 ROW - Distribution-E	1,002,660	1	-	1,002,661
360-02 ROW - Distribution-E	1,674,812	-	-	1,674,812
361-00 Distribution Structures-E	2,173,616	26,154	-	2,199,770
362-00 Distribution Station Equi-E	50,412,132	852,146	(35,132)	51,229,145
364-00 Distribution Poles, Tower-E	75,140,861	5,238,646	(562,099)	79,817,407
365-00 Distribution Overhead Con-E	92,313,723	6,687,321	(1,289,546)	97,711,498
366-00 Distribution Underground -E	2,587,958	237,392	(21,241)	2,804,109
367-00 Distribution Underground -E	23,862,963	972,466	(156,720)	24,678,709
368-00 Distribution Line Transfo-E	29,259,308	1,368,531	(809,951)	29,817,888
368-01 Transformer Installations-E	25,947,042	1,945,878	(566,298)	27,326,623
369-00 Distribution Services-E	25,642,632	1,551,537	(286,759)	26,907,411
370-00 Distribution Meters-E	11,764,062	416,418	(640,874)	11,539,606
370-01 Meter Installation-E	7,165,765	174,016	(339,097)	7,000,684
371-00 Installations on Customer-E	2,404,367	202,354	(327,597)	2,279,124
373-00 Street Lights & Signal Sy-E	3,580,954	64,674	(72,705)	3,572,923
373-01 Street Lights & Signal Sy-E	-	-	-	-
389-00 General & Misc. Land-E	1,363,295	-	-	1,363,295
390-00 Structures-E	19,114,262	1,125,835	-	20,240,097
390-01 General & Misc. Structure-E	-	-	-	-
391-01 Office Furniture & Fixtur-E	1,289,877	128,914	-	1,418,790
391-03 Computer Equipment-E	-	-	-	-
392-00 Transportation Equipment-E	1,073,517	-	(8,661)	1,064,856
393-00 Stores Equipment-E	90,657	11,433	-	102,089
394-00 Tools, Shop and garage Eq-E	2,429,892	245,043	-	2,674,935
395-00 Laboratory Equipment-E	948,530	19,156	-	967,686
397-00 Communication Equipment-E	5,005,568	1,322,131	-	6,327,699
398-00 Miscellaneous Equipment-E	102,943	-	-	102,943
399-00 Other Intangible Plant-E	-	-	-	-
Grand Total	408,325,192	23,467,010	(5,157,729)	426,634,474

2021 Accumulated Depreciation Detail

Description	Beginning Balance	Provision	Retirements	Cost of Removal	Salvage	Transfers	Ending Balance
301-00 Organization	-	-	-	-	-	-	-
303-00 Intangible Software-5 Year	4,743,991	522,869	-	-	-	-	5,266,860
303-01 Intangible Software-3 Year	87,196	-	-	-	-	-	87,196
303-02 Intangible Software-10 Year	2,700,885	548,255	-	-	-	-	3,249,140
303-03 Intangible Software-CIS	1,014,448	512,318	-	-	-	-	1,526,766
343-00 Prime Movers	36,796	2,176	(41,048)	-	-	-	(2,076)
350-01 ROW - Transmission	-	-	-	-	-	-	-
350-02 ROW - Transmission	-	-	-	-	-	-	-
352-00 Transmission Structures	-	-	-	-	-	-	-
353-00 Transmission Station Equipme	-	-	-	-	-	-	-
354-00 Transmission Towers & Fixtur	-	-	-	-	-	-	-
355-00 Transmission Poles & Fixture	-	-	-	-	-	-	-
356-00 Transmission Overhead Conduc	-	-	-	-	-	-	-
360-01 ROW - Distribution	-	-	-	-	-	-	-
360-02 ROW - Distribution	-	-	-	-	-	-	-
361-00 Distribution Structures	306,159	53,307	-	-	-	-	359,466
362-00 Distribution Station Equipme	10,134,156	1,317,231	(35,132)	(61,889)	-	-	11,354,366
364-00 Distribution Poles, Towers &	27,977,083	2,839,158	(562,099)	(841,992)	4,115	-	29,416,264
365-00 Distribution Overhead Conduc	28,941,359	3,427,884	(1,289,546)	(1,007,117)	4,518	-	30,077,099
366-00 Distribution Underground Con	718,989	53,656	(21,241)	(3,603)	1	-	747,802
367-00 Distribution Underground Con	7,132,135	617,756	(156,720)	(75,813)	218	-	7,517,575
368-00 Distribution Line Transforme	11,295,662	869,481	(809,951)	(157,989)	-	-	11,197,204
368-01 Transformer Installations	6,633,459	746,078	(566,298)	(33,469)	43	-	6,779,812
368-02 Transformers Installations	-	-	-	-	-	-	-
369-00 Distribution Services	18,333,473	1,469,883	(286,759)	(175,792)	708	-	19,341,513
370-00 Distribution Meters	5,127,986	565,956	(640,874)	(180,214)	-	-	4,872,855
370-01 Meter Installation	1,512,910	340,805	(339,097)	(11,653)	-	-	1,502,965
370-02 Meter Installations	-	-	-	-	-	-	-
371-00 Installations on Customers P	539,998	177,371	(327,597)	(30,044)	25,397	-	385,126
373-00 Street Lights & Signal Syste	3,017,725	278,347	(72,705)	(35,748)	12,465	-	3,200,085
373-01 Street Lights & Signal Syste	-	-	-	-	-	-	-
389-00 General & Misc. Land	-	-	-	-	-	-	-
390-00 Structures	1,878,592	416,810	-	-	-	863	2,296,265
390-01 General & Misc. Structures	863	-	-	-	-	(863)	-
391-01 Office Furniture & Fixtures	(56,091)	80,752	-	-	-	-	24,661
391-03 Computer Equipment	4,346	-	-	-	-	-	4,346
392-00 Transportation Equipment	1,044,967	-	(8,661)	-	650	-	1,036,956
393-00 Stores Equipment	66,182	3,270	-	-	-	-	69,451
394-00 Tools, Shop and garage Equip	986,082	90,633	-	-	-	-	1,076,714
395-00 Laboratory Equipment	499,182	37,175	-	-	-	-	536,358
397-00 Communication Equipment	3,277,612	337,829	-	-	-	-	3,615,441
398-00 Miscellaneous Equipment	102,943	-	-	-	-	-	102,943
399-00 Other Tangible Property	-	-	-	-	-	-	-
Grand Total	138,059,087	15,309,001	(5,157,729)	(2,615,322)	48,115	-	145,643,152

Unitil Energy Systems, Inc.
Pre-Tax Rate Of Return

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	Description	Weight	Cost of Capital	Weighted Cost of Capital	Tax Factor	Pre-Tax Cost
1	Common Stock Equity	52.00%	9.20%	4.78%	1.3714	6.56%
2	Preferred Stock Equity	0.00%	6.00%	0.00%		0.00%
3	Long Term Debt	48.00%	5.49%	2.64%		2.64%
4	Short Term Debt	0.00%	1.68%	0.00%		0.00%
5	Total	100.00%		7.42%		9.20%

Unitil Energy Systems, Inc.
Unitil Service Corp ("USC") Post-Test-Year Projects Amortization Expense

Line No.	Description	Total Project Cost	Annual Amortization Expense
1	SOX Modernization	75,517	\$ 15,103
2	USC Time & Billing Upgrade/Replacement	625,663	125,133
3	2020 Flexi Upgrade	25,531	5,106
4	Total	726,711	145,342
5	UES Apportionment		27.50%
6	Total Billed to Unitil Energy Systems		39,969

Unitil Energy Systems, Inc.
2021 Capital Additions Project List

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of		Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)				Removal	Salvage						
1	2021	Distribution	Specific	180167	DBBC	G	Three Phases, URD Line Ext., 250 Pleasant St., Concord	367	103	-	-	103	32,564			154,086	101
2	2021	Distribution	Blanket	181000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	-	30,843	(223)		713,766	1,806,600		1,830,168	101
3	2021	Distribution	Blanket	181002	BCBE	NG	Outdoor Lighting	371, 373	-	2,110	(255)	1,855	152,571	240,600		317,856	101
4	2021	Distribution	Blanket	190100	BABC	NG	T&D Improvements	362,364,365,366,367,369, 371,373	3	-	-	3	486,293	1,118,473		972,586	101
5	2021	Distribution	Blanket	190102	BCBC	NG	Outdoor Lighting	371, 373	-	996	(368)	628	41,843	104,608	136,050	83,868	101
6	2021	General	Specific	190147	EECE	NG	Upgrade TS2 to PLX Infrastructure	397	957,187	-	-	957,187	987,862			987,862	106
7	2021	Distribution	Specific	190153	DPBC	NG	Alton Woods Concord Cable Injection	365	-	-	(125)	(125)	178,776			178,776	101
8	2021	Distribution	Specific	190169	DPBC	NG	Replace Switchgear at Bridge St	365	339,556	45,061	-	384,618	472,923			187,723	101
9	2021	Distribution	Specific	190171	DPBC	NG	7W3 - Install Regulators	365	(0)	5,494	(41)	5,453	52,756			52,756	101
10	2021	Software	Specific	190179	GSC	NG	FCS Upgrade	303	19,175	-	-	19,175	76,615			68,900	106
11	2021	Distribution	Specific	190198	DPNC	NG	374 Line Rebuild with 15kV Underbuild	364, 365, 366,367,369	91,763	-	-	91,763	1,066,000			-	106
12	2021	Distribution	Blanket	191000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	175	147	-	322	560,650	1,441,500		1,437,564	101
13	2021	Distribution	Blanket	191001	BBBE	G	New Customer Additions	364, 365, 369	263	-	-	263	170,171	386,200	445,728	386,753	106
14	2021	Distribution	Blanket	191002	BCBE	NG	Outdoor Lighting	371, 373	0	273	-	273	92,479	196,400		196,763	101
15	2021	Distribution	Blanket	191003	BDBE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	0	2,241	-	2,241	194,993	438,800	520,000	389,986	101
16	2021	Distribution	Blanket	191004	BEBE	NG	Billable Work	362,364,365,366,367,369, 371,373	(1)	3,019	18	3,037	112,570	325,300		288,642	101
17	2021	Distribution	Specific	191022	DPBE	NG	Porcelain Cutout Replacements	365	260,926	57,148	-	318,074	184,657	327,370		184,657	101
18	2021	Distribution	Specific	191023	SPBE	NG	Stard Road - Replace SCADA RTU	362	2,186	-	-	2,186	50,211			50,211	101
19	2021	Distribution	Specific	191040	DRBE	NG	Circuit 19X2 - Distribution Automation Scheme with Portsmouth Ave	365	2,088	21	-	2,109	205,291			799,818	101
20	2021	Distribution	Specific	191056	DBBE	G	Three Phase, URD Line Ext., 315 Ocean Blvd., Hampton	364, 365, 366,367,369	986	90	(4,840)	(3,764)	9,336	18,986		207,130	101
21	2021	Distribution	Specific	191058	DRBE	NG	Circuit 13W2, Install Redosers, Various Locations, Newton	365	(50,921)	56,882	-	5,961	250,000			799,818	101
22	2021	General	Specific	191060	GPBE	NG	Construction - New DOC Facility	390	1,199,094	-	-	1,199,094	15,931,474			15,500,000	106
23	2021	Distribution	Specific	191071	SPBE	NG	Kingston - Modifications & Additions	362	4,469	-	-	4,469	56,290			56,290	101
24	2021	Distribution	Blanket	200100	BABC	NG	T&D Improvements	362,364,365,366,367,369, 371,373	70,697	138,304	(1,085)	207,916	598,940	1,107,500	1,408,500	1,088,981	101 / 106
25	2021	Distribution	Blanket	200101	BBBC	G	New Customer Additions	364, 365, 369	63,060	7,414	(72)	70,402	152,038	493,400		380,094	101 / 106
26	2021	Distribution	Blanket	200102	BCBC	NG	Outdoor Lighting	371, 373	1,703	1,156	(525)	2,335	49,541	150,380		96,196	101
27	2021	Distribution	Blanket	200103	BDBC	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	109,200	18,044	(6)	127,238	276,829	625,000	775,785	615,397	101
28	2021	Distribution	Blanket	200104	BEBC	NG	Billable Work	362,364,365,366,367,369, 371,373	26,868	22,975	(74)	49,769	90,666	220,000	291,069	188,888	101 / 106
29	2021	Distribution	Blanket	200105	BFBC	NG	Transformer Company/Conversion	368	(31,468)	33,642	-	2,173	50,437	310,000	406,130	84,062	101
30	2021	Distribution	Blanket	200106	BGBC	G	Transformers Customer Requirements	368	6,640	-	-	6,640	333,632	881,000	1,163,177	821,176	101
31	2021	Distribution	Blanket	200107	BIBC	G	Meter Blanket Customer Requirements	371	(84,083)	85,210	-	1,127	466,553			466,553	101
32	2021	Distribution	Blanket	200108	BHBC	NG	Meter Blanket Company Requirements	371	7,812	-	-	7,812	174,888			174,888	101
33	2021	Distribution	Specific	200110	DPBC	NG	Distribution Pole Replacement	364,365,366,367,369, 371,373	0	163,828	(2,077)	161,751	646,838	1,476,465		646,838	101
34	2021	Software	Specific	200113	GSC	NG	UES – Software Licenses	303	301,371	-	-	301,371	1,950,000	2,445,000		650,000	106
35	2021	General	Specific	200117	EBBC	NG	Lab Equipment - Normal Additions and Replacements	395	1,083	-	-	1,083	7,000			7,000	101
36	2021	Distribution	Specific	200124	DPBC	NG	Conversion in Downtown Concord - Part 2	366,367	424,394	89,221	(636)	512,979	721,847			721,847	101
37	2021	General	Specific	200126	EAEF	NG	Purchase and Replace Hot Line Tools	394	(549)	-	-	(549)	3,500			3,500	101
38	2021	General	Specific	200127	EAEF	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	549	-	-	549	14,000	20,500		14,000	101
39	2021	General	Specific	200130	EAEF	NG	Normal Additions and Replacements - Tools and Equipment - Substation	394	650	-	-	650	10,000			10,000	101
40	2021	Distribution	Specific	200132	SPBC	NG	Substation Stone Installation at W Portsmouth and Bow Bog S/S	361	10,321	-	-	10,321	56,008			56,008	101
41	2021	Software	Specific	200134	GSC	NG	2020 IT Infrastructure Budget	303	60,270	-	-	60,270	1,389,451	1,748,027		1,389,451	101
42	2021	Software	Specific	200135	GSC	NG	2020 Customer Facing Enhancements	303	51,895	-	-	51,895	874,202			874,202	101
43	2021	Software	Specific	200136	GSC	NG	Metersense Upgrade 2020	303	2,052	-	-	2,052	15,850			15,850	101
44	2021	Software	Specific	200137	GSC	NG	2020 Interface Enhancements	303	4,700	-	-	4,700	216,313			216,313	101
45	2021	Software	Specific	200138	GSC	NG	Regulatory Work Blanket	303	11,061	-	-	11,061	47,244			39,804	101
46	2021	Software	Specific	200140	GSC	NG	2020 General Software Enhancements	303	1,697	-	-	1,697	50,000			50,000	101
47	2021	Software	Specific	200141	GSC	NG	Reporting Blanket	303	3,096	-	-	3,096	125,000			125,000	101
48	2021	Software	Specific	200144	GSC	NG	DevOps Implementation Project	303	96,038	-	-	96,038	232,500	289,500		232,500	106
49	2021	Distribution	Specific	200148	DBBC	NG	Relocate EL Infrastructure for Pedestrian Bridge-250 Pleasant St. Concord	364, 365, 366,367,369	369	-	-	369	-			99,765	101
50	2021	Distribution	Specific	200149	DBBC	G	Single Phase URD Line Ext. Hamilton Ct. Bow-Billable	364, 365, 366,367,369	464	-	-	464	54,154			99,765	101
51	2021	Distribution	Specific	200150	DBBC	G	Three Phase URD Line Ext. 1912 Dover Rd, Epsom -Billable	364, 365, 366,367,369	20,145	-	-	20,145	50,062			99,765	101
52	2021	Distribution	Specific	200155	DRBC	NG	Knox Rd., Bow - Pole 56 - Install Fuse Saver	365	82	27	-	109	20,448			287,491	101
53	2021	Distribution	Specific	200156	DRBC	NG	Main Street, Chichester - Pole 168 - Install Viper Recloser	365	87,957	23,046	-	111,003	115,308			287,491	101
54	2021	Distribution	Specific	200157	DPBC	NG	37X1 Tap Pole Replacement	364,365,366,367,369, 371,373	129,985	32,614	-	162,598	220,530			220,530	101
55	2021	Distribution	Specific	200159	DRBC	NG	Install Viper Recloser on Regional Dr - 8X5	365	96,830	32,277	-	129,106	112,412			287,491	101
56	2021	Distribution	Specific	200160	DRBC	NG	Install Viper Recloser on Pleasant St - 6X3	365	96,037	-	-	96,037	106,482			287,491	101
57	2021	Software	Specific	200167	GSC	NG	Power Plan Upgrade	303	20,485	-	-	20,485	459,678			320,000	101
58	2021	Distribution	Specific	200172	DBBC	G	Single Phase URD Line Ext 35 Howards Ln, Epsom-Billable	364, 365, 366,367,369	4,724	-	-	4,724	10,736			99,865	101
59	2021	Distribution	Specific	200173	DBBC	G	Replace Pole to accommodate Primary URD Riser-1 Minuteman Way, Concord-Billable	364, 365, 366,367,369	(11,466)	-	-	(11,466)	19,481	18,830		99,765	101
60	2021	Distribution	Specific	200174	SPBC	NG	Bow Junction - Transformer High-Side Protection	362	186,771	2,214	-	188,986	253,554			253,554	101
61	2021	Distribution	Specific	200175	DBBC	G	Single Phase URD Line Extension Welch Rd, Canterbury-Billable	364, 365, 366,367,369	(6,504)	-	-	(6,504					

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of Removal	Salvage	Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)											
78	2021	Distribution	Blanket	201005	BFB	NG	Transformer Company/Conversion	368	(2,509)	10,805	(43)	8,253	393,226			393,226	101
79	2021	Distribution	Blanket	201006	BGB	G	Transformers Customer Requirements	368	33,086	-	-	33,086	369,101	1,120,800		1,118,488	101
80	2021	Distribution	Blanket	201007	BIB	G	Meter Blanket Customer Requirements	371	(106,657)	106,657	-	0	567,207			567,207	101
81	2021	Distribution	Specific	201009	DPB	NG	Distribution Pole Replacements	364,365,366,367,369, 371,373	25,435	218,191	(564)	243,062	1,071,612	1,416,613		1,071,613	101
82	2021	Distribution	Specific	201010	DPB	NG	Circuit 22X1: Install Regulator Colby Road, Danville	365	1,370	136	-	1,506	45,170			45,170	101
83	2021	General	Specific	201013	EBB	NG	Lab Equipment - Normal Additions and Replacements	395	6,559	-	-	6,559	7,000			7,000	101
84	2021	General	Specific	201015	EAE	NG	Tools, Shop & Garage – Normal Additions and Replacements	394	3,330	-	-	3,330	14,500			14,500	101
85	2021	General	Specific	201017	EAE	NG	Purchase and Replace Hot Line Tools	394	6,056	-	-	6,056	4,500			4,500	101
86	2021	General	Specific	201018	EAE	NG	Purchase and Replace Tools for New Truck #25	394	22,986	-	-	22,986	7,000			7,000	101 / 106
87	2021	General	Specific	201025	EAE	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	1,449	-	-	1,449	10,000			10,000	101
88	2021	Distribution	Specific	201026	SPB	NG	Substation Stone Installation, Various Locations	361	14,964	-	-	14,964	36,131			36,131	101
89	2021	Distribution	Specific	201040	DRB	NG	Install Reclosers on the 3354 & 3343 Sub T Lines at Willow Road Tap	365	198,394	-	-	198,394	240,000			323,594	101
90	2021	Distribution	Specific	201041	DPB	NG	Replace Four (4) H- Structures on the 3350 Sub-Transmission Line	364	(0)	53,548	-	53,548	461,125			461,126	101
91	2021	Distribution	Specific	201062	DBB	G	Single Phase, URD Line Ext., off Timberswamp Rd., Hampton	364, 365, 366,367,369	130,921	-	-	130,921	129,580			240,968	101
92	2021	Distribution	Specific	201067	DBB	G	Three Phase, URD Line Ext., 152 Drinkwater Rd., Kensington	364, 365, 366,367,369	22,593	1,782	-	24,375	34,995			240,968	101
93	2021	Distribution	Specific	201068	DPB	NG	Circuit 58X1 - Convert Main Street, Plaistow	364, 365	275,797	53,132	(53)	328,875	425,000			373,726	101
94	2021	Distribution	Specific	201069	DBB	G	Three Phase, URD Line Ext., 431-435 Ocean Blvd., Hampton	364, 365, 366,367,369	31,359	1,220	(229)	32,349	29,339			240,968	101
95	2021	Distribution	Specific	201073	DBB	G	Three Phase, URD Line Ext., 601 Lafayette Rd., Seabrook	364, 365, 366,367,369	35,330	10,656	-	45,986	63,899			240,968	101
96	2021	Distribution	Specific	201074	DBB	G	Three Phase, URD Line Ext., 89 Holland Way, Exeter	364, 365, 366,367,369	3,285	-	-	3,285	27,219			240,968	101
97	2021	Distribution	Specific	201075	DAB	NG	Relocation of Poles, 601 Lafayette Rd., Seabrook15X1	364,365, 369	(5,659)	6,015	(279)	77	-			29,427	101
98	2021	Distribution	Specific	201077	DPB	NG	Town of Exeter, Sidewalk Installations, Relocate Poles	364, 365	77,824	-	-	77,824	85,000			72,275	101
99	2021	Distribution	Specific	201082	DBB	G	Single Phase, URD Line Ext., 219 Hilldale Ave., South Hampton	364, 365, 366,367,369	17,942	-	-	17,942	29,453			240,968	101
100	2021	Distribution	Specific	201088	DPN	NG	Replace Damaged 18X1R2 Recloser, Timberswamp Rd., Hampton	365	57,379	4,223	(65)	61,537	65,000			-	101
101	2021	Distribution	Specific	201093	DBB	G	Single Phase, URD Line Ext., 25 Depot Rd., Hampton Falls	364, 365, 366,367,369	505	-	-	505	12,829			240,968	101
102	2021	Distribution	Specific	201094	DBB	G	Three Phase, URD Line Ext., 537 Ocean Blvd., Hampton	364, 365, 366,367,369	19,260	-	-	19,260	20,116			240,968	101
103	2021	Distribution	Blanket	201000	BAB	NG	T&D Improvements	362,364,365,366,367,369, 371,373	957,177	102,879	(128)	1,059,928	583,397	1,375,500		1,166,794	101 / 106
104	2021	Distribution	Blanket	201001	BBB	G	New Customer Additions	364, 365, 369	511,431	25,740	-	537,171	180,782	470,400		401,738	101 / 106
105	2021	Distribution	Blanket	201002	BCB	NG	Outdoor Lighting	371, 373	97,274	8,329	(4,563)	101,040	56,876	116,200		103,410	101 / 106
106	2021	Distribution	Blanket	201003	DBB	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	863,521	70,680	-	934,202	298,595	816,100		663,545	101 / 106
107	2021	Distribution	Blanket	201004	EBB	NG	Billable Work	362,364,365,366,367,369, 371,373	281,673	29,383	-	311,056	107,016	272,600		214,031	101 / 106
108	2021	Distribution	Blanket	201005	BFB	NG	Transformer Company/Conversion	368	51,572	-	-	51,572	86,600			88,611	106
109	2021	Distribution	Blanket	201006	BGB	G	Transformers Customer Requirements	368	1,297,233	-	-	1,297,233	335,868	880,300		746,373	106
110	2021	Distribution	Blanket	201007	BIB	G	Meter Blanket Customer Requirements	371	255,950	-	-	255,950	405,171			405,171	106
111	2021	Distribution	Blanket	201008	BHB	NG	Meter Blanket Company Requirements	371	109,648	-	-	109,648	176,203			176,203	106
112	2021	Distribution	Specific	201009	SPB	NG	Replace 13W2 Circuit Position Regulators	362	88,132	-	-	88,132	264,346			264,346	106
113	2021	Distribution	Specific	201010	DPB	NG	Distribution Pole Replacement	364,365,366,367,369, 371,373	956,424	-	-	956,424	685,200	1,043,865		685,200	106
114	2021	Software	Specific	201013	GSC	NG	2021 Infrastructure PC & Network	303	308,923	-	-	308,923	925,252	1,085,252		855,252	106
115	2021	Distribution	Specific	201014	DBB	G	Three Phase OH to URD Line Ext 51 Antrim St, Concord Billable	364, 365, 366,367,369	9,050	-	-	9,050	37,948			203,057	101
116	2021	Distribution	Specific	201015	DPB	NG	37 Line - Re-conductor Penacook to Maccoy St Tap	364, 365	858,692	-	-	858,692	1,041,622			1,041,622	106
117	2021	Distribution	Specific	201016	DBB	G	Three Phase OH/UG Line Extension 830 N Pembroke Rd, Concord	364, 365, 366,367,369	38,076	-	-	38,076	42,792			203,057	101
118	2021	General	Specific	201017	EAE	NG	Purchase and Replace Rubber Goods	394	1,045	-	-	1,045	6,000			6,000	106
119	2021	General	Specific	201018	EAE	NG	Purchase and Replace Hot Line Tools	394	4,312	-	-	4,312	4,000			4,000	101
120	2021	General	Specific	201019	EAE	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	14,154	-	-	14,154	14,500			14,500	101
121	2021	General	Specific	201020	GPB	NG	Normal Improvements to Capital Facility	390	21,162	-	-	21,162	18,000			18,000	106
122	2021	General	Specific	201021	EDC	NG	Office Furn & Equip - Normal Replacement & Additions	391	2,630	-	-	2,630	3,000			3,000	106
123	2021	Distribution	Specific	201022	SPB	NG	Replace Fence Sections at Langdon, Boscawen and Penacook S/S	362	26,154	-	-	26,154	68,664			68,664	106
124	2021	General	Specific	201023	EAE	NG	Normal Additions and Replacements - Tools and Equipment - Substation	394	11,781	-	-	11,781	12,000			12,000	101
125	2021	General	Specific	201024	EAE	NG	Purchase OMICRON ARCO Recloser Test Set	395	30,607	-	-	30,607	31,800			31,800	101
126	2021	Distribution	Specific	201029	SPB	NG	Iron Works 22W1 Control Replacement	362	13,251	2,886	-	16,137	34,159			34,159	101
127	2021	Distribution	Specific	201030	DPB	NG	Porcelain Cutout Replacements	364, 365	497,474	5,038	-	502,512	223,010	490,500		223,010	101
128	2021	General	Specific	201031	EAE	NG	Normal additions & replacement - tools & equipment Metering	394	2,932	-	-	2,932	7,000			7,000	106
129	2021	General	Specific	201032	EBB	NG	Lab Equipment - Normal Additions and Replacements	395	1,000	-	-	1,000	7,000			7,000	106
130	2021	General	Specific	201035	EAE	NG	Purchase Omicron Power Factor Test Set	395	85,038	-	-	85,038	85,038			77,000	101
131	2021	Software	Specific	201036	GSC	NG	2021 Customer Facing Enhancements	303	173,635	-	-	173,635	1,067,465			1,067,465	106
132	2021	Software	Specific	201037	GSC	NG	2021 Cyber Security Enhancements	303	9,797	-	-	9,797	45,000			45,000	106
133	2021	Distribution	Specific	201040	DRB	NG	Installer Viper Recloser and Switches	365	91,211	-	-	91,211	136,014			460,939	106
134	2021	Software	Specific	201041	GSC	NG	2021 Reporting Blanket	303	49,901	-	-	49,901	100,000			100,000	106
135	2021	Software	Specific	201042	GSC	NG	2021 General Software Enhancements	303	23,798	-	-	23,798	75,000			75,000	106
136	2021	Distribution	Specific	201043	DRB	NG	Install Fuse Saver - West Portsmouth St., Concord	365	7,378	-	-	7,378	13,369			460,939	101
137	2021	Distribution	Specific	201044	DRB	NG	Install (3) Fuse Savers - Rocky Point Dr., Bow	365	12,373	4,113	-	16,486	40,327			460,939	101
138	2021	Distribution	Specific	201045	DRB	NG	Install Fuse Saver - Old Turnpike Rd., Salisbury	365	15,369	3,742	-	19,110	29,519			460,939	101
139	2021	Distribution	Specific	201046	DRB	NG	Install Fuse Saver - Borough Rd., Canterbury	365	12,285	3,421	-	15,706	22,291			460,939	101
140	2021	Distribution	Specific	201048	DRB	NG	Install Fuse Saver - Elm Street, Penacook	365	14,316	3,952	-	18,268	19,900			460,939	101
141	2021	Software	Specific	201050	GSC	NG	WebOps Modernization	303	25,974	-	-	25,974	200,000			200,000	106
142	2021	Distribution	Specific	201052	DEB	NG	Hooksett Turnpike Rd., Concord - Bridge Replacement	364,365	36,679	7,304	-	43,983	43,154	51,504		78,378	101
143	2021	Distribution	Specific	201055	SPN	NG	Replace 35KV Bus and 375J4 Insulators	362	29,171	7,279	-	36,450	36,430			-	101
144	2021	Distribution	Specific	201056	DEB	NG	Birchdale Rd, Concord - Pole Relocations for Bridge Replacement	364,365	26,237	7,162	-	33,399	72,744			78,378	106
145	2021	Distribution	Specific	201057	DPB	NG	Perform Cable Injection on Cambridge Dr. Canterbury	365	42,050	979	-	43,029	28,500	43,030		28,404	101
146	2021	Distribution	Specific	201058	DPB	NG	Cable Injection - 129 Fisherville Rd, Concord	365	48,793	1,795	-	50,588	55,250			75,229	106
147	2021	Distribution	Specific	201059	DPB	NG	Perform Cable Injection Fairfield St. Concord	365	77,596	407	-	78,003	143,500			169,738	101
148	2021	General	Specific	201064	EAN	NG	Purchase Power Monitoring Equipment	394	18,554	-	-	18,554	20,000			-	101
149	2021	Distribution	Specific	201066	DAB	G	Single Phase OH Line Ext. 8 Knowlton Rd, Boscawen-Billable	364,365, 369	12,378	-	-	12,378	12,533			29,709	101
150	2021	Distribution	Specific	201067	DOB	NG	Battle St, Webster - Replace (2) Poles for TD5 Additional Height	364,365	7,419	730	-	8,150	10,113			13,365	101
151	2021	Distribution	Specific	201068	DBB	G	Three Phase OH/URD Line Ext 95 Village St, Penacook Billable	364, 365, 366,367,369	47,182	-	-	47,182	70,577			203,057	106

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of Removal	Salvage	Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)											
157	2021	Distribution	Specific	210178	DABC	G	Single Phase OH Line Ext 98 District 5 Rd, Concord -Billable	364,365, 369	10,585	-	-	10,585	14,558			29,709	101
158	2021	Distribution	Specific	210181	DABC	G	Three Phase OH Line Ext 231 South Main St, Concord-Billable	364,365, 369	8,027	-	-	8,027	9,100			29,709	101
159	2021	Distribution	Specific	210183	DPNC	NG	Snow Event Dec 5th and Dec 6th 2020	364, 365	125,015	16,306	-	141,321	142,000			-	101
160	2021	Distribution	Specific	210184	DABC	G	Single Phase OH Line Ext Short Falls Rd, Chichester -Billable	364,365, 369	5,767	-	-	5,767	11,215			29,709	101
161	2021	Distribution	Specific	210185	DABC	G	Single Phase OH Line Extension 58 Knowlton Rd, Boscawen-Billable	364,365, 369	4,717	-	-	4,717	7,863			29,709	101
162	2021	Distribution	Specific	210198	DPBC	NG	Replace 33 Line Structure	364, 365	30,995	-	-	30,995	48,350			160,499	101
163	2021	Distribution	Specific	210205	DBBC	NG	Install New Splice Pedestal 21 John Hardy Way, Chichester	364, 365, 366,367,369	(2,156)	-	-	(2,156)	-			203,057	106
164	2021	Distribution	Blanket	211000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	1,189,822	113,989	(1,314)	1,302,498	706,953	1,606,710		1,606,711	101 / 106
165	2021	Distribution	Blanket	211001	BBBE	G	New Customer Additions	364, 365, 369	748,260	28,215	(650)	775,825	217,464	695,600	1,009,000	494,236	101 / 106
166	2021	Distribution	Blanket	211002	BCBE	NG	Outdoor Lighting	371, 373	122,126	13,451	(21,397)	114,181	73,283	137,800		149,558	101 / 106
167	2021	Distribution	Blanket	211003	BDDE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	877,070	80,031	(282)	956,820	323,323	940,000		646,645	101 / 106
168	2021	Distribution	Blanket	211004	BEDE	NG	Billable Work	362,364,365,366,367,369, 371,373	324,752	50,317	(2,175)	372,894	222,633	523,700		454,353	101 / 106
169	2021	Distribution	Blanket	211005	BFBE	NG	Transformer Company/Conversion	368	335,805	-	-	335,805	66,811	300,000	485,000	66,811	106
170	2021	Distribution	Blanket	211006	BGBE	G	Transformers Customer Requirements	368	1,672,700	-	-	1,672,700	399,123	1,300,000	1,947,700	1,108,673	106
171	2021	Distribution	Blanket	211007	BHBE	G	Meter Blanket Customer Requirements	371	304,594	-	-	304,594	531,536			531,536	106
172	2021	Distribution	Blanket	211008	BIBE	G	Meter Blanket Customer Requirements	371	103,170	-	-	103,170	353,861			353,861	106
173	2021	Distribution	Specific	211010	DPBE	NG	Distribution Pole Replacements	364,365,366,367,369, 371,373	1,671,645	-	-	1,671,645	865,971	1,688,000		865,971	106
174	2021	Distribution	Specific	211012	DPBE	NG	23X1 – Install Stepdowns and Add Primary on New Amesbury Rd/Highland Rd, S. Hampton	365, 368	184,436	38,106	-	222,541	140,000	195,000		96,763	101
175	2021	Distribution	Specific	211013	DPBE	NG	Circuit 6W1 - Convert Jewell St. South Hampton to 8 kV	364, 365	413,782	86,496	(63)	500,215	391,838	500,000		391,838	101
176	2021	Distribution	Specific	211014	DEBE	NG	State of NH Highway Lighting Removals, Exeter, Stratham, Hampton	364,365	(27,896)	25,933	(201)	(2,164)	-			210,862	101
177	2021	General	Specific	211015	EAE	NG	Tools, Shop & Garage – Normal Additions and Replacements	394	21,782	-	-	21,782	14,500	22,500		14,500	106
178	2021	General	Specific	211016	EAE	NG	Purchase and Replace Rubber Goods	394	6,186	-	-	6,186	6,000			6,000	106
179	2021	General	Specific	211020	GPBE	NG	Normal Improvements to Seacoast DOC Facilities	390	11,900	-	-	11,900	7,500			7,500	106
180	2021	General	Specific	211022	EAE	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	10,756	-	-	10,756	12,000			12,000	101
181	2021	Distribution	Specific	211023	SPBE	NG	Substation Stone Installation, Various Locations	361	50,145	-	-	50,145	49,295			49,295	101
182	2021	General	Specific	211025	GPBE	NG	Plaistow Garage Improvements	390	31,500	-	-	31,500	27,000			27,000	101
183	2021	Distribution	Specific	211026	SPBE	NG	High Street Substation, Hampton - Replace 17W1 & 17W2 Relays	362	50,313	2,616	-	52,929	52,094			52,094	101
184	2021	General	Specific	211030	EAE	NG	Normal additions & replacement - tools & equipment Meter and Services	394	3,322	-	-	3,322	7,000			7,000	106
185	2021	General	Specific	211031	EBBE	NG	Lab Equipment - Normal Additions and Replacements	395	10,514	-	-	10,514	7,000			7,000	106
186	2021	Distribution	Specific	211032	DBBE	G	Single Phase, URD Line Ext., off Pine St., Newton - Zena Lane	364, 365, 366,367,369	13,013	-	-	13,013	8,872			397,458	101
187	2021	Distribution	Specific	211036	DBBE	G	Three Phase, URD Line Ext., Willey Creek Rd., Exeter - Building C	364, 365, 366,367,369	14,659	-	-	14,659	13,008			397,458	101
188	2021	Distribution	Specific	211038	DABE	G	Upgrade to Three Phase Service, Relocation of Poles, I St., Hampton	364,365, 369	6,647	8,848	-	15,495	15,145			56,186	101
189	2021	Distribution	Specific	211039	DCBE	NG	Removal of Street Lights to Accommodate New LED Light Fixture Installations, Town of Kingston	373	(3,638)	3,729	(121)	(30)	-			-	101
190	2021	Distribution	Specific	211042	DBBE	G	Single Phase, URD Line Ext., Maplevale Rd., East Kingston	364, 365, 366,367,369	13,854	-	-	13,854	17,327			397,458	101
191	2021	Distribution	Specific	211045	DPNE	NG	Replace Neutral along Sweet Hill Rd., Plaistow	365	87,036	15,516	-	102,552	105,000			-	101
192	2021	Distribution	Specific	211046	DABE	G	Three Phase, O/H Service, 12 Olde Rd., Danville	364,365, 369	12,232	-	-	12,232	10,801			56,186	101
193	2021	Distribution	Specific	211047	DBBE	G	Three Phase, URD Line Ext., 88 Plaistow Rd., Plaistow	364, 365, 366,367,369	27,330	-	-	27,330	28,461			397,458	106
194	2021	Distribution	Specific	211048	DPNE	NG	Replace Structure 2070 on the 3350 Sub-Transmission Line, Seabrook	364, 356	60,279	12,070	-	72,349	66,000			-	101
195	2021	Distribution	Specific	211049	DBBE	G	Single Phase, URD Line Ext., Springfield Dr., Hampstead	364, 365, 366,367,369	14,075	-	-	14,075	12,201			397,458	101
196	2021	Distribution	Specific	211052	DPNE	NG	Circuit 6W1 - Convert Main Ave. South Hampton to 8 kV	364, 365	282,973	44,563	(23)	327,514	350,000			-	101
197	2021	Distribution	Specific	211057	DBBE	G	Three Phase, URD Line Ext., S McKay Dr., Exeter	364, 365, 366,367,369	12,041	-	-	12,041	5,683			397,458	106
198	2022	Distribution	Blanket	221003	BDDE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	152	-	-	152	-			947,064	106
Grand Total									23,467,010	2,615,322	(48,115)	26,034,218					

Capital Additions

Growth	5,709,228.51
Non-Growth	17,757,781.89
Total Additions	23,467,010.40

Capital Additions Percentage Split

Growth	24%
Non-Growth	76%
Total	100%

Unitil Energy Systems, Inc.
 Step 2 2022 Capital Budget
 Growth vs Non-Growth Percentage

Description	2022 Budget
Capital Non-Growth	\$ 8,752,566
Seacoast Non-Growth	14,925,971
USC Allocable Non-Growth	3,059,485
Total UES Non-Growth	\$ 26,738,022
Capital Growth	\$ 2,371,177
Seacoast Growth	3,897,592
USC Allocable Growth	-
Total UES Growth	\$ 6,268,769
Total UES	\$ 33,006,791
Percent Non-Growth	81.0%
Percent Growth	19.0%
Total	100.0%

Capital Budget 2022 UES Capital

		Non-Growth (NG)	
Code #	Blankets:Electric	Growth (G)	2022
BAB	0 T&D Improvements	NG	1,409,198
BAC	T&D Improvements, Carryover	NG	33,005
BBB	New Customer Additions	G	498,339
BBC	New Customer Additions, Carryover	G	38,303
BCB	Outdoor Lighting	NG	109,761
BCC	Outdoor Lighting, Carryover	NG	4,570
BDB	Emergency & Storm Restoration	NG	746,960
BDC	Emergency & Storm Restoration, Carryover	NG	12,691
BEB	Billable work	NG	243,675
BEC	Billable work, Carryover	NG	9,271
BFB	Transformers Company/Conversions	NG	238,073
BFC	Transformers Company/Conversions, Carryover	NG	0
BGB	Transformer Customer Requirements	G	794,202
BGC	Transformer Customer Requirements, Carryover	G	80,558
BHB	Meters Company Requirements	NG	241,710
BHC	Meters Company Requirements, Carryover	NG	45,338
BIB	Meters Customer Requirements	G	483,872
BIC	Meters Customer Requirements, Carryover	G	96,526
		Sub-Totals:	5,086,052
Code #	Communications:Electric		2022
ECE	1 Two Way Radio Replacements	NG	5,000
ECE	2 Field Area Network (Grid Mod)	NG	350,000 Grid Mod
		Sub-Totals:	355,000
Code #	Distribution:Electric		2022
DAB	Overhead Line Extensions	G	33,711
DAC	Overhead Line Extensions, Carryover	G	5,958
DBB	Underground Line Extensions	G	240,597
DBC	Underground Line Extensions, Carryover	G	39,111
DCB	Street Light Projects	NG	4,435
DCC	Street Light Projects, Carryover	NG	707
DDB	Telephone Company Requests	NG	18,892
DDC	Telephone Company Requests, Carryover	NG	1,728
DEB	Highway Projects	NG	86,330
DEC	Highway Projects, Carryover	NG	11,436
DPB	1 Distribution Pole Replacement	NG	749,651
DPB	2 Transfer Load from 24H1 to 8H1	NG	69,591
DPB	3 Replace Direct Buried Cable - Profile Ave	NG	37,243
DPB	4 VVO Implementation - Gulf St. year 1	NG	212,064 Grid Mod
DPB	5 2H2 - Install Regulator on Rumford St	NG	30,986
DPB	6 Electric Vehicle Make Ready Program	G	60,000
DPC	1 38 Line Spacer Reconductoring	NG	250,147
DPC	2 38 Line River Crossing Replacement	NG	283,773
DPC	3 Replace 33 Line Structure	NG	156,563
DPC	4 36 Line River Crossing Replacement	NG	289,360
DRB	Reliability Projects	NG	715,980
DRC	1 Circuit 4W4 Install Recloser	NG	4,901
DRC	2 Circuit 6X3 Install Recloser	NG	4,901
DRC	3 Circuit 8X3 Install Recloser	NG	4,901
		Sub-Totals:	3,312,966
Code #	Tools, Shop, Garage:Electric		2022
EAE	1 Purchase and Replace Rubber Goods	NG	6,000
EAE	2 Purchase and Replace Hot Line Tools	NG	4,000
EAE	3 Tools, Shop & Garage - Normal Additions and Replacements	NG	14,500
EAE	4 Normal additions & replacement - tools & equipment Metering	NG	7,000

EAE	5 Normal Additions and Replacements - Tools and Equipment - Substation	NG	12,000
EAE	6 Purchase Oil Filter Unit	NG	56,000
EAE	7 Purchase Spider pulling rope system	NG	15,000
EAE	8 Purchase Mag Drill for steel poles	NG	3,000
EAE	9 Purchase M18 Force Logic 750 MCM Dieless Crimper Kit	NG	4,500
EAE	10 Purchase tools for new Bucket trk # 22	NG	6,000
Sub-Totals:			128,000
Code	#	Laboratory:General	2022
EBB	1	Lab Equipment - Normal Additions and Replacements	NG 7,000
Sub-Totals:			7,000
Code	#	Office:Electric	2022
EDE	1	Office Furniture & Equipment-Normal Additions and Replacements	NG 3,500
Sub-Totals:			3,500
Code	#	Structures:General	2022
GPB	1	Normal Improvements to Capital Facility	NG 18,000
GPB	2	Loading Dock OH Doors & Dock Leveler Replacement	NG 28,000
GPB	3	Building Intrusion Detection System Installation	NG 50,000
GPB	4	Capital Fire Alarm System	NG 100,000
GPB	5	Electric Vehicle Charging Stations – Capital	NG 40,000
GPB	6	McGuire Street Road Improvements	NG 100,000
Sub-Totals:			336,000
Code	#	Substation:Electric	2022
SPB	1	Substation Yard Improvements	NG 120,003
SPB	2	Iron Works Road - SCADA RTU Additions	NG 19,526
SPB	3	West Portsmouth Street - Replace SCADA RTU	NG 107,507
SPB	4	Bridge Street - 13 kV Additions and 4 kV Removals	NG 1,116,528
SPB	5	Penacook - Transformer High-Side Protection	NG 117,001
SPB	10	Iron Works Road - Replace 22W3 Control	NG 38,799
SPC	1	Garvins - Replace SCADA RTU	NG 92,949
SPC	2	Terrill Park - Replace SCADA RTU and Upgrade Equipment	NG 94,191
SPC	3	Langdon Avenue - Replace SCADA RTU	NG 42,130
SPC	4	Replace 13W2 Circuit Position Regulators	NG 14,702
SPC	5	Rebuild Bow Bog Substation	NG 131,889
Sub-Totals:			1,895,225
UES Capital Grand Total:			11,123,743

Capital Budget 2022 UES Seacoast

		Non-Growth (NG)	
Code	#	Growth (G)	2022
Blankets:Electric			
BAB	T&D Improvements	NG	1,635,426
BAC	T&D Improvements, Carryover	NG	84,763
BBB	New Customer Additions	G	720,335
BBC	New Customer Additions, Carryover	G	20,737
BCB	Outdoor Lighting	NG	128,934
BCC	Outdoor Lighting, Carryover	NG	8,628
BDB	Emergency & Storm Restoration	NG	947,064
BDC	Emergency & Storm Restoration, Carryover	NG	37,403
BEB	Billable work	NG	481,810
BEC	Billable work, Carryover	NG	0
BFB	Transformers Company/Conversions	NG	342,550
BFC	Transformers Company/Conversions, Carryover	NG	29,250
BGB	Transformer Customer Requirements	G	1,258,572
BGC	Transformer Customer Requirements, Carryover	G	138,939
BHB	Meters Company Requirements	NG	501,955
BHC	Meters Company Requirements, Carryover	NG	58,501
BIB	Meters Customer Requirements	G	666,411
BIC	Meters Customer Requirements, Carryover	G	176,964
Sub-Totals:			7,238,242
Communications:Electric			
Code	#		2022
ECE	1 Two Way Radio Replacements	NG	3,000
ECE	2 Install AMI Collection Equipment at 58X1 Tap	NG	37,713
Sub-Totals:			40,713
Distribution:Electric			
Code	#		2022
DAB	Overhead Line Extensions	G	62,617
DAC	Overhead Line Extensions, Carryover	G	26,127
DBB	Underground Line Extensions	G	389,992
DBC	Underground Line Extensions, Carryover	G	316,898
DEB	Highway Projects	NG	306,068
DPB	1 Distribution Pole Replacements	NG	1,230,790
DPB	3 Circuit 27X1 – Re-conductor Drinkwater Rd, Hampton Falls	NG	119,498
DPB	4 Circuit 6W1: Install Voltage Regulator on North Rd., East Kingston	NG	62,568
DPB	5 Circuit 6W1: Install Voltage Regulator on South Rd, South Hampton	NG	67,555
DPB	6 Circuit 54X1: Install Voltage Regulator on Main St. Newton	NG	64,630
DPB	7 3342 & 3353 Lines - Replace Crossarms, Hampton	NG	210,838
DPB	8 2H1 - Convert to 34.5 kV and Transfer to 2X2, Hampton	NG	755,495
DPB	9 VVO Implementation - Winnaunnet Rd Tap 46X1, Hampton	NG	14,625 Grid Mod
DPB	10 Electric Vehicle Make Ready Program	G	120,000
DPB	13 Porcelain Cutout Replacements, Various Locations	NG	247,079
DPC	1 Distribution Pole Replacements, Carryover	NG	17,419
DPC	2 Circuit 56X1 - Convert Route 125, Kingston	NG	133,722
DPC	3 Reconstruct the 3348/50 Sub-Transmission Lines	NG	5,143,667
DPC	4 Arc Hazard Mitigation - 27X1 - Trundlebed Road, Kensington	NG	106,868
DPC	5 Arc Hazard Mitigation - 56X1 - Newton Junction Road, Kingston	NG	101,216
DRB	1 Circuit 51X1 – Install Sectionalizers on Winnicut Rd, Stratham	NG	22,306
DRB	3 Circuit 21W1 – Install FuseSaver on East Rd, Atkinson	NG	10,585
	Circuits 15X1 and 59X1 – Install Reclosers and Implement Distribution		
DRB	5 Automation, Seabrook	NG	217,175
DRC	Reliability Projects, Carryover	NG	36,127
Sub-Totals:			9,783,865

Code	#	Tools, Shop, Garage:Electric		2022
EAE	1	Tools, Shop & Garage – Normal Additions and Replacements	NG	14,700
EAE	2	Purchase and Replace Rubber Goods	NG	6,100
EAE	3	Purchase and Replace Hot Line Tools	NG	4,700
EAE	4	Normal additions & replacement - tools & equipment Meter and Services	NG	7,000
EAE	5	Normal Additions and Replacements- Tools and Equipment Substation	NG	12,000
EAE	6	Purchase Pulling Rope System	NG	15,000
EAE	7	Purchase and Replace Tools for New Truck #2	NG	7,500
EAE	8	Purchase Tooling for New Bucket Truck #29	NG	8,000
EAE	9	Purchase Hydraulic Tamper	NG	4,500
EAE	10	Purchase Split Barrel for Pole Setting	NG	4,000
Sub-Totals:				83,500
Code	#	Laboratory:General		2022
EBB	1	Lab Equipment - Normal Additions and Replacements	NG	7,000
Sub-Totals:				7,000
Code	#	Office:Electric		2022
EDE	1	Office Furniture & Equipment – Normal Additions and Replacements	NG	3,500
Sub-Totals:				3,500
Code	#	Structures:General		2022
GPB	1	Normal Improvements to Seacoast DOC Facility	NG	12,000
GPB	2	Normal Improvements to Plaistow Garage	NG	3,000
GPB	3	Install Roofing/Cover over Pea Stone Storage Area	NG	6,000
GPC	1	Sale of Kensington DOC Facility, Carryover	NG	25,000
Sub-Totals:				46,000
Code	#	Substation:Electric		2022
SPB	2	Replace Exeter Substation Transformers	NG	390,000
SPB	3	OCB Replacement Project: Guinea - Replace 3342 Breaker	NG	349,584
SPB	5	Timberlane - Replace 13W1 Control	NG	42,238
SPB	7	Guinea Road Tap - Replace 47X1 Control	NG	42,238
SPC	1	Rebuild Mill Lane Tap	NG	718,101
SPC	2	Replace Remaining Multi-Drop Telephone Landline Services	NG	28,814
SPC	3	Guinea Substation, Hampton - Install Time Keeping System	NG	10,969
SPC	4	Munt Hill Substation - Replace 28X1 Recloser	NG	38,799
Sub-Totals:				1,620,743
UES Seacoast Grand Total:				<u><u>18,823,563</u></u>

2022 Capital Budget • Unitil Service Corp
Unitil Service Corp Allocation to Unitil Energy Systems, Inc.

Code	Item	2022	Allocation	Non-Growth (NG) Growth (G)	UES Allocations	
					2022	
GOF01	Furniture & Equipment Normal Replacements - Hamp & CSC	7,500	All	NG	1,875	
GOF02	Furniture Replacement – Hampton Dng/Mtg Rm	25,500	All	NG	6,375	
		33,000			8,250	
GSC02	2022 General Software Enhancements	100,000	All	NG	25,000	
GSC03	Web Ops Modernization	100,000	All	NG	25,000	
GSC04	Flexi Upgrade	75,000	All	NG	18,750	
GSC05	2022 Reporting Blanket	60,000	All	NG	15,000	
GSC06	2022 Regulatory Work Blanket	35,750	All	NG	8,938	
GSC07	2022 CIS Enhancements Blanket	100,000	All	NG	25,000	
GSC08	Data Sharing: Community Aggregation Module	200,000	All	NG	50,000	Grid Mod
GSC09	Endpoint and Meter Validation in MDS	9,500	All	NG	2,375	
GSC10	MV-90xi Upgrade V6.0 to 7.X 2022	45,000	All	NG	11,250	
GSC11	Command Center Upgrade to Cellular, C/O	20,000	All	NG	5,000	
GSC12	Create new Electric Estimating Model	59,500	Electric	NG	41,055	
GSC13	TOU and Advanced Rate Design Implementation	427,360	Electric	NG	294,878	
GSC14	Replace and Upgrade Gas SCADA Master. C/O	60,000	Gas	NG	-	
GSC15	ADP Modules - Data Cloud, Time Off and Time Entry, Carryover	131,000	All	NG	32,750	
GSC16	AMI Command Center Upgrade - 2022	87,500	All	NG	21,875	
GSC17	Advanced Distribution Management System (ADMS) - Grid Mod	850,000	Electric	NG	586,500	Grid Mod
GSC18	Utility Bill Redesign	171,575	All	NG	42,894	
GSC19	Data Sharing: Unitil Core Platform Design, C/O	600,000	All	NG	150,000	Grid Mod
GSC20	Metersense Upgrade 2022	66,300	All	NG	16,575	
GSC21	TOU Rates- Design, Build, and Test System Functionality, C/O	60,000	Electric	NG	41,400	
GSC22	enQuesta Ver. 6.0 Upgrade Year 1 of 2	3,664,831	All	NG	916,208	
GSC23	GTI / Pxio VR Training Project Year 2	115,000	Gas	NG	-	
GSC24	Ring Central Social Media Integration	43,500	All	NG	10,875	
GSC25	lRestore Portal Upgrade	30,000	Electric	NG	20,700	
GSC27	Generator Interconnection Database	353,750	Electric	NG	244,088	
GSC28	Metersense professional services package	10,000	All	NG	2,500	
GSC29	Locusview Mobile Upgrade to V3	275,000	Gas	NG	-	
GSC30	FCS Upgrade	18,000	All	NG	4,500	
GSC31	Data Sharing: Behind the Meter Module	105,000	All	NG	26,250	Grid Mod
GSC32	Modernize GTRAC & CSI- Carry Over	36,000	Gas	NG	-	
GSC56	FCS Upgrade, C/O	20,000	All	NG	5,000	
		7,929,566			2,644,360	
GPC02	2022 Infrastructure PC and Network	1,322,500	All	NG	330,625	
GPC04	Gas SCADA Communications Upgrade, C/O	100,000	Gas	NG	-	
		1,422,500			330,625	
GPB01	Normal Improvements- Hampton	25,000	All	NG	6,250	
GPB02	Normal Improvements - Call Center	12,000	All	NG	3,000	
GPB05	Backflow Preventer Replacement	13,000	All	NG	3,250	
GPB07	Smoke Exhaust Fan - Hampton	12,000	All	NG	3,000	
GPB09	Humidifiers & Controls Replacement - Call Center	13,000	All	NG	3,250	
GPB11	HVAC Infrastructure Replacements - Hampton	190,000	All	NG	47,500	
GPB13	Electric Vehicle Charging Stations – Hampton	40,000	All	NG	10,000	
		305,000			76,250	
		9,690,066		UES Total	3,059,485	

**Unitil Service Company
Allocations**

Allocations

	UES	FG&E			NU			GSG
	Electric	Gas	Electric	Total	Gas-ME	Gas-NH	Total	Gas
NH Divisions Only					57%	43%		
Gas Only		20%			43%	32%		5%
Electric Only	69%		31%					
All	25%	13%	12%	25%	27%	20%	47%	3%

Unitil Energy Systems, Inc.
Decoupling
Target Distribution Revenues

Distribution Revenues	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 58,058,225	\$ 64,383,693	\$ 65,761,024
Permanent Rate Increase	6,325,468	-	-
Distribution Revenues	\$ 64,383,693	\$ 64,383,693	\$ 65,761,024
Step Increase (Illustrative)	-	1,377,331	2,528,253
Target Distribution Revenues	\$ 64,383,693	\$ 65,761,024	\$ 68,289,278

Less: Street lighting	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 1,823,495	\$ 1,823,840	\$ 1,823,840
Rate Increase	345	-	-
Distribution Revenues	\$ 1,823,840	\$ 1,823,840	\$ 1,823,840
Step Increase	-	-	-
Target Distribution Revenues	\$ 1,823,840	\$ 1,823,840	\$ 1,823,840

Distribution Revenues For Decoupling	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 56,234,730	\$ 62,559,853	\$ 63,937,184
Rate Increase	6,325,123	-	-
Distribution Revenues	\$ 62,559,853	\$ 62,559,853	\$ 63,937,184
Step Increase	-	1,377,331	2,528,253
Target Distribution Revenues	\$ 62,559,853	\$ 63,937,184	\$ 66,465,437

Unitil Energy Systems, Inc.
Decoupling
Target Revenues by Class

Distribution Revenues ⁽¹⁾	Residential	Regular General			Large General	Lighting	Total
April 1, 2022-March 31, 2023	D	G2	G2 - kWh Meter	QRWH	G1	OL ⁽²⁾	
Test Year Distribution Revenues	\$ 31,581,996	\$ 16,655,236	\$ 87,374	\$ 173,710	\$ 7,736,414	\$ 1,823,495	\$ 58,058,225
Rate Increase	4,303,178	1,370,331	7,178	14,258	630,178	345	6,325,468
Distribution Revenues ⁽³⁾	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693
Add: Step Increase	-	-	-	-	-	-	-
Target Distribution Revenues	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693

Distribution Revenues ⁽¹⁾	Residential	Regular General			Large General	Lighting	Total
June 1, 2022-May 31, 2023	D	G2	G2 - kWh Meter	QRWH	G1	OL	
Distribution Revenues	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693
Add: Step Increase (Illustrative)	790,056	396,855	2,082	4,138	184,201	-	1,377,331
Target Distribution Revenues (Estimate)	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$ 65,761,024

Distribution Revenues ⁽¹⁾	Residential	Regular General			Large General	Lighting	Total
June 1, 2023-May 31, 2024	D	G2	G2 - kWh Meter	QRWH	G1	OL	
Distribution Revenues	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$ 65,761,024
Add: Step Increase (Illustrative)	1,450,240	728,474	3,821	7,596	338,122	-	2,528,253
Target Distribution Revenues (Estimate)	\$ 38,125,470	\$ 19,150,895	\$ 100,455	\$ 199,702	\$ 8,888,915	\$ 1,823,840	\$ 68,289,278

Notes:

- (1) Excludes Other Operating Revenues
- (2) Outdoor Lighting is excluded from Decoupling
- (3) Refer to Settlement Agreement Attachment 7

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (April 1, 2022 - May 31, 2022)

Effective April 1, 2022-May 31, 2022	Residential	Regular General			Large General	Lighting	
Target Distribution Revenues	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total
April	2,708,776	1,321,404	7,891	14,971	676,557	152,723	4,882,321
May	2,636,196	1,319,610	7,769	11,518	679,424	152,038	4,806,554
June	3,002,874	1,541,140	7,766	10,124	721,719	152,547	5,436,170
July	3,458,505	1,636,991	7,799	12,724	740,378	152,541	6,008,938
August	3,648,049	1,683,506	7,800	14,476	753,186	152,485	6,259,503
September	3,102,088	1,631,975	7,782	12,429	725,158	151,956	5,631,389
October	2,512,801	1,542,092	7,672	8,767	695,031	150,741	4,917,104
November	2,633,609	1,452,383	7,681	12,134	675,935	150,293	4,932,035
December	3,074,208	1,434,203	7,853	18,467	663,457	149,533	5,347,720
January	3,189,719	1,487,299	8,259	25,670	679,362	153,514	5,543,822
February	2,994,081	1,481,815	8,148	24,459	675,565	152,720	5,336,789
March	2,924,268	1,493,148	8,133	22,228	680,821	152,748	5,281,346
12ME March	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693

Effective April 1, 2022-May 31, 2022	Residential	Regular General			Large General	Lighting	
Test Year Bills	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total
April	67,032	10,472	380	258	167	1,552	79,861
May	68,175	10,506	379	256	168	1,551	81,035
June	68,499	10,629	378	258	168	1,550	81,482
July	68,707	10,621	379	258	168	1,549	81,682
August	68,629	10,663	377	256	169	1,548	81,642
September	69,456	10,707	377	257	168	1,546	82,511
October	68,246	10,628	379	257	168	1,546	81,224
November	67,875	10,548	375	255	168	1,543	80,764
December	67,567	10,520	372	252	167	1,542	80,420
January	67,012	10,479	382	262	166	1,553	79,854
February	66,947	10,469	382	260	166	1,557	79,781
March	67,134	10,470	383	260	167	1,555	79,969
12ME March	815,280	126,712	4,543	3,089	2,010	18,592	970,226

Effective April 1, 2022-May 31, 2022	Residential	Regular General			Large General	
Monthly Revenue Per Customer	D	G2	G2 - kWh Meter	QRWH	G1	
April	\$ 40.41	\$ 126.18	\$ 20.76	\$ 58.03	\$ 4,051.24	
May	\$ 38.67	\$ 125.61	\$ 20.50	\$ 44.99	\$ 4,044.19	
June	\$ 43.84	\$ 144.99	\$ 20.55	\$ 39.24	\$ 4,295.94	
July	\$ 50.34	\$ 154.13	\$ 20.58	\$ 49.32	\$ 4,407.01	
August	\$ 53.16	\$ 157.89	\$ 20.69	\$ 56.55	\$ 4,456.72	
September	\$ 44.66	\$ 152.42	\$ 20.64	\$ 48.36	\$ 4,316.42	
October	\$ 36.82	\$ 145.10	\$ 20.24	\$ 34.11	\$ 4,137.09	
November	\$ 38.80	\$ 137.69	\$ 20.48	\$ 47.58	\$ 4,023.43	
December	\$ 45.50	\$ 136.33	\$ 21.11	\$ 73.28	\$ 3,972.80	
January	\$ 47.60	\$ 141.93	\$ 21.62	\$ 97.98	\$ 4,092.54	
February	\$ 44.72	\$ 141.54	\$ 21.33	\$ 94.07	\$ 4,069.67	
March	\$ 43.56	\$ 142.61	\$ 21.23	\$ 85.49	\$ 4,076.77	

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (June 1, 2022 - May 31, 2023)

Effective June 1, 2022-May 31, 2023	Residential	Regular General			Large General	Lighting		
Target Distribution Revenues (Step 1)	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total	
June	\$ 3,068,986	\$ 1,575,070	\$ 7,937	\$ 10,347	\$ 737,608	\$ 152,547	\$	5,552,496
July	3,534,648	1,673,032	7,971	13,004	756,679	152,541		6,137,874
August	3,728,366	1,720,571	7,972	14,795	769,768	152,485		6,393,956
September	3,170,385	1,667,905	7,954	12,702	741,124	151,956		5,752,026
October	2,568,123	1,576,043	7,841	8,960	710,333	150,741		5,022,042
November	2,691,591	1,484,359	7,850	12,401	690,817	150,293		5,037,311
December	3,141,890	1,465,778	8,026	18,874	678,064	149,533		5,462,165
January	3,259,945	1,520,043	8,441	26,235	694,319	153,514		5,662,496
February	3,059,999	1,514,439	8,327	24,998	690,438	152,720		5,450,922
March	2,988,649	1,526,022	8,312	22,718	695,810	152,748		5,394,258
April	2,768,413	1,350,496	8,064	15,301	691,452	152,723		4,986,449
May	2,694,235	1,348,663	7,940	11,771	694,382	152,038		4,909,029
12ME May	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$	65,761,024

Effective June 1, 2022-May 31, 2023	Residential	Regular General			Large General	Lighting		
Test Year Bills	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total	
June	68,499	10,629	378	258	168	1,550		81,482
July	68,707	10,621	379	258	168	1,549		81,682
August	68,629	10,663	377	256	169	1,548		81,642
September	69,456	10,707	377	257	168	1,546		82,511
October	68,246	10,628	379	257	168	1,546		81,224
November	67,875	10,548	375	255	168	1,543		80,764
December	67,567	10,520	372	252	167	1,542		80,420
January	67,012	10,479	382	262	166	1,553		79,854
February	66,947	10,469	382	260	166	1,557		79,781
March	67,134	10,470	383	260	167	1,555		79,969
April	67,032	10,472	380	258	167	1,552		79,861
May	68,175	10,506	379	256	168	1,551		81,035
12ME May	815,280	126,712	4,543	3,089	2,010	18,592		970,226

Effective June 1, 2022-May 31, 2023	Residential	Regular General			Large General			
Monthly Revenue Per Customer	D	G2	G2 - kWh Meter	QRWH	G1			
June	\$ 44.80	\$ 148.19	\$ 21.00	\$ 40.11	\$ 4,390.52			
July	\$ 51.45	\$ 157.52	\$ 21.03	\$ 50.40	\$ 4,504.04			
August	\$ 54.33	\$ 161.36	\$ 21.14	\$ 57.79	\$ 4,554.84			
September	\$ 45.65	\$ 155.78	\$ 21.10	\$ 49.42	\$ 4,411.45			
October	\$ 37.63	\$ 148.29	\$ 20.69	\$ 34.86	\$ 4,228.17			
November	\$ 39.66	\$ 140.72	\$ 20.93	\$ 48.63	\$ 4,112.01			
December	\$ 46.50	\$ 139.33	\$ 21.57	\$ 74.90	\$ 4,060.26			
January	\$ 48.65	\$ 145.06	\$ 22.10	\$ 100.13	\$ 4,182.64			
February	\$ 45.71	\$ 144.66	\$ 21.80	\$ 96.15	\$ 4,159.27			
March	\$ 44.52	\$ 145.75	\$ 21.70	\$ 87.38	\$ 4,166.53			
April	\$ 41.30	\$ 128.96	\$ 21.22	\$ 59.30	\$ 4,140.43			
May	\$ 39.52	\$ 128.37	\$ 20.95	\$ 45.98	\$ 4,133.23			

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (June 1, 2023 - May 31, 2024)

Effective June 1, 2023-May 31, 2024	Residential	Regular General			Large General	Lighting		
Target Distribution Revenues (Step 2)	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total	
June	\$ 3,190,342	\$ 1,637,352	\$ 8,251	\$ 10,756	\$ 766,775	\$ 152,723	\$	5,766,200
July	3,674,418	1,739,188	8,286	13,518	786,600	152,038		6,374,048
August	3,875,796	1,788,607	8,287	15,380	800,207	152,547		6,640,823
September	3,295,751	1,733,859	8,268	13,204	770,430	152,541		5,974,053
October	2,669,674	1,638,364	8,151	9,315	738,422	152,485		5,216,411
November	2,798,024	1,543,054	8,161	12,891	718,134	151,956		5,232,221
December	3,266,129	1,523,739	8,343	19,620	704,876	150,741		5,673,449
January	3,388,852	1,580,150	8,775	27,273	721,774	150,293		5,877,116
February	3,181,000	1,574,325	8,657	25,986	717,740	149,533		5,657,241
March	3,106,828	1,586,365	8,641	23,616	723,324	153,514		5,602,288
April	2,877,884	1,403,898	8,383	15,906	718,794	152,720		5,177,585
May	2,800,773	1,401,993	8,254	12,237	721,840	152,748		5,097,843
12ME May	\$ 38,125,470	\$ 19,150,895	\$ 100,455	\$ 199,702	\$ 8,888,915	\$ 1,823,840	\$	68,289,278

Effective June 1, 2023-May 31, 2024	Residential	Regular General			Large General	Lighting		
Test Year Bills	D	G2	G2 - kWh Meter	QRWH	G1	OL	Total	
June	68,499	10,629	378	258	168	1,550		81,482
July	68,707	10,621	379	258	168	1,549		81,682
August	68,629	10,663	377	256	169	1,548		81,642
September	69,456	10,707	377	257	168	1,546		82,511
October	68,246	10,628	379	257	168	1,546		81,224
November	67,875	10,548	375	255	168	1,543		80,764
December	67,567	10,520	372	252	167	1,542		80,420
January	67,012	10,479	382	262	166	1,553		79,854
February	66,947	10,469	382	260	166	1,557		79,781
March	67,134	10,470	383	260	167	1,555		79,969
April	67,032	10,472	380	258	167	1,552		79,861
May	68,175	10,506	379	256	168	1,551		81,035
12ME May	815,280	126,712	4,543	3,089	2,010	18,592		970,226

Effective June 1, 2023-May 31, 2024	Residential	Regular General			Large General			
Monthly Revenue Per Customer	D	G2	G2 - kWh Meter	QRWH	G1			
June	\$ 46.57	\$ 154.05	\$ 21.83	\$ 41.69	\$ 4,564.14			
July	\$ 53.48	\$ 163.75	\$ 21.86	\$ 52.40	\$ 4,682.14			
August	\$ 56.47	\$ 167.74	\$ 21.98	\$ 60.08	\$ 4,734.95			
September	\$ 47.45	\$ 161.94	\$ 21.93	\$ 51.38	\$ 4,585.89			
October	\$ 39.12	\$ 154.16	\$ 21.51	\$ 36.24	\$ 4,395.37			
November	\$ 41.22	\$ 146.28	\$ 21.76	\$ 50.55	\$ 4,274.61			
December	\$ 48.34	\$ 144.84	\$ 22.43	\$ 77.86	\$ 4,220.82			
January	\$ 50.57	\$ 150.79	\$ 22.97	\$ 104.09	\$ 4,348.04			
February	\$ 47.52	\$ 150.38	\$ 22.66	\$ 99.95	\$ 4,323.73			
March	\$ 46.28	\$ 151.52	\$ 22.56	\$ 90.83	\$ 4,331.28			
April	\$ 42.93	\$ 134.06	\$ 22.06	\$ 61.65	\$ 4,304.15			
May	\$ 41.08	\$ 133.45	\$ 21.78	\$ 47.80	\$ 4,296.66			

Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Residential - D													
2	Test Year Consumers	67,012	66,947	67,134	67,032	68,175	68,499	68,707	68,629	69,456	68,246	67,875	67,567	815,280
3	Test Year kWh	47,877,662	43,447,320	41,788,394	36,919,734	34,845,155	43,074,211	53,371,480	57,715,834	44,979,721	32,009,393	34,896,989	45,042,699	515,968,592
4														
5	April 1, 2022 Rates													
6	Customer Charge	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	
7	Energy Charge	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	
8														
9	Revenue													
10	Customer Charge	\$1,086,932	\$1,085,874	\$1,088,921	\$1,087,262	\$1,105,797	\$1,111,055	\$1,114,429	\$1,113,170	\$1,126,579	\$1,106,948	\$1,100,934	\$1,095,932	\$13,223,834
11	Energy Charge	\$2,102,787	\$1,908,206	\$1,835,346	\$1,621,515	\$1,530,399	\$1,891,819	\$2,344,075	\$2,534,879	\$1,975,509	\$1,405,853	\$1,532,676	\$1,978,275	\$22,661,341
12	Total Revenue	\$3,189,719	\$2,994,081	\$2,924,268	\$2,708,776	\$2,636,196	\$3,002,874	\$3,458,505	\$3,648,049	\$3,102,088	\$2,512,801	\$2,633,609	\$3,074,208	\$35,885,174
13														
14														
15	Small General Service - G2 kWh													
16	Test Year Consumers	382	382	383	380	379	378	379	377	377	379	375	372	4,543
17	Test Year kWh	49,142	44,733	43,401	35,971	31,861	32,502	33,066	34,562	33,864	28,015	31,317	40,310	438,744
18														
19	April 1, 2022 Rates													
20	Customer Charge	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	
21	Energy Charge	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	
22														
23	Revenue													
24	Customer Charge	\$7,021	\$7,021	\$7,040	\$6,984	\$6,966	\$6,948	\$6,966	\$6,929	\$6,929	\$6,966	\$6,893	\$6,837	\$83,500
25	Energy Charge	\$1,238	\$1,127	\$1,093	\$906	\$803	\$819	\$833	\$871	\$853	\$706	\$789	\$1,015	\$11,052
26	Total Revenue	\$8,259	\$8,148	\$8,133	\$7,891	\$7,769	\$7,766	\$7,799	\$7,800	\$7,782	\$7,672	\$7,681	\$7,853	\$94,552
27														
28														
29	Small General Service - G2 QR WH /SH													
30	Test Year Consumers	262	260	260	258	256	258	258	256	257	257	255	252	3,089
31	Test Year kWh	656,472	622,649	559,298	353,793	256,299	216,185	289,997	340,290	281,883	177,928	274,066	454,719	4,483,579
32														
33	April 1, 2022 Rates													
34	Customer Charge	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	
35	Energy Charge	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	
36														
37	Revenue													
38	Customer Charge	\$2,549	\$2,530	\$2,530	\$2,510	\$2,491	\$2,510	\$2,510	\$2,491	\$2,501	\$2,501	\$2,481	\$2,452	\$30,056
39	Energy Charge	\$23,121	\$21,930	\$19,698	\$12,461	\$9,027	\$7,614	\$10,214	\$11,985	\$9,928	\$6,267	\$9,653	\$16,015	157,912
40	Total Revenue	\$25,670	\$24,459	\$22,228	\$14,971	\$11,518	\$10,124	\$12,724	\$14,476	\$12,429	\$8,767	\$12,134	\$18,467	\$187,968
41														

Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
42														
43	Small General Service - G2 Demand													
44	Test Year Consumers	10,479	10,469	10,470	10,472	10,506	10,629	10,621	10,663	10,707	10,628	10,548	10,520	126,712
45	Test Year kW	101,780	101,342	102,389	87,511	87,319	106,029	114,306	118,215	113,730	106,201	98,603	97,109	1,234,532
46	Test Year kWh	29,121,178	28,684,028	28,061,068	21,033,411	20,197,196	25,493,967	29,616,140	30,665,177	28,590,103	22,317,914	22,648,750	25,705,566	312,134,498
47														
48	April 1, 2022 Rates													
49	Customer Charge	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	
50	Demand Charge	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	
51	Energy Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
52														
53	Revenue													
54	Customer Charge	\$305,882	\$305,590	\$305,617	\$305,678	\$306,670	\$310,261	\$310,025	\$311,248	\$312,535	\$310,231	\$307,908	\$307,079	\$3,698,724
55	Demand Charge	\$1,182,685	\$1,177,592	\$1,189,758	\$1,016,874	\$1,014,650	\$1,232,051	\$1,328,240	\$1,373,654	\$1,321,540	\$1,234,051	\$1,145,762	\$1,128,407	\$14,345,264
56	Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Total Revenue	\$1,488,567	\$1,483,182	\$1,495,374	\$1,322,552	\$1,321,320	\$1,542,312	\$1,638,265	\$1,684,902	\$1,634,075	\$1,544,282	\$1,453,670	\$1,435,485	\$18,043,988
58														
59														
60	Large General Service - G1													
61	Test Year Consumers - Secondary	133	133	134	134	135	135	135	136	135	135	135	135	1,615
62	Test Year Consumers - Primary	33	33	33	33	33	33	33	33	33	33	33	32	395
63	Test Year kVA	81,206	80,761	81,372	80,864	81,179	86,341	88,631	90,184	86,802	83,069	80,708	79,165	1,000,283
64	Test Year kWh	27,162,976	27,360,368	27,375,056	23,199,379	23,230,381	27,500,834	29,386,736	29,935,971	29,722,799	24,642,676	24,432,498	25,817,785	319,767,459
65														
66	April 1, 2022 Rates													
67	Customer Charge - Secondary	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	
68	Customer Charge - Primary	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	
69	Demand Charge	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	
70	Energy Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
71														
72	Revenue													
73	Customer Charges	\$24,424	\$24,424	\$24,586	\$24,586	\$24,748	\$24,748	\$24,748	\$24,911	\$24,748	\$24,748	\$24,748	\$24,662	\$296,084
74	Demand Charge	\$668,326	\$664,662	\$669,693	\$665,513	\$668,102	\$710,590	\$729,434	\$742,217	\$714,381	\$683,661	\$664,224	\$651,527	\$8,232,332
75	Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Total Revenue	\$692,750	\$689,086	\$694,279	\$690,099	\$692,851	\$735,338	\$754,182	\$767,127	\$739,130	\$708,410	\$688,973	\$676,189	\$8,528,416
77														

Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
78														
79	Transformer Ownership													
80	G1-kVA													
81	Test Year kVA	26,778	27,043	26,917	27,086	26,855	27,239	27,609	27,883	27,943	26,757	26,075	25,464	323,647
82														
83	April 1, 2022 Rates													
84	Credit	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	
85														
86	Revenue													
87	Tranf Ownership Credit	(\$13,389)	(\$13,522)	(\$13,458)	(\$13,543)	(\$13,427)	(\$13,620)	(\$13,804)	(\$13,941)	(\$13,971)	(\$13,378)	(\$13,037)	(\$12,732)	(\$161,824)
88	Total Ownership Credit	(\$13,389)	(\$13,522)	(\$13,458)	(\$13,543)	(\$13,427)	(\$13,620)	(\$13,804)	(\$13,941)	(\$13,971)	(\$13,378)	(\$13,037)	(\$12,732)	(\$161,824)
89														
90														
91	Transformer Ownership													
92	G2-kW													
93	Test Year kW	2,536	2,733	4,452	2,297	3,421	2,344	2,548	2,792	4,200	4,380	2,575	2,565	36,843
94														
95	April 1, 2022 Rates													
96	Credit	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	
97														
98	Revenue													
99	Tranf Ownership Credit	(\$1,268)	(\$1,366)	(\$2,226)	(\$1,148)	(\$1,711)	(\$1,172)	(\$1,274)	(\$1,396)	(\$2,100)	(\$2,190)	(\$1,288)	(\$1,283)	(\$18,421)
100	Total Ownership Credit	(\$1,268)	(\$1,366)	(\$2,226)	(\$1,148)	(\$1,711)	(\$1,172)	(\$1,274)	(\$1,396)	(\$2,100)	(\$2,190)	(\$1,288)	(\$1,283)	(\$18,421)
101														
102														
103	Summary													
104		# Custs												
105	Residential - D	815,280												
106	Small General Service - G2 kWh	4,543												
107	Small General Service - G2 QR WH /SH	3,089												
108	Small General Service - G2 Demand	126,712	1,234,532											
109	Large General Service - G1	1,615			1,000,283									
110	Transformer Ownership		36,843	323,647										
111	Street Lighting	Luminaires	108,600			7,625,729								
112	Total		1,059,839	1,271,375	1,323,931	1,160,418,601								

UES
April 1, 2022 Rates

	<u>Class</u>		<u>Distribution Charge</u>
1	D	Customer Charge	\$16.22
2			
3		All 250 kWh	\$0.04392
4			
5	G2	Customer Charge	\$29.19
6			
7		All kW	\$11.62
8			
9		All kWh	\$0.00000
10			
11	G2 - kWh meter	Customer Charge	\$18.38
12			
13		All kWh	\$0.02519
14			
15	G2 - Quick Recovery Water	Customer Charge	\$9.73
16	Heat and/or Space Heat		
17		All kWh	\$0.03522
18			
19	G1	Customer Charge Secondary	\$162.18
20		Customer Charge Primary	\$86.49
21			
22		All kVA	\$8.23
23			
24		All kWh	\$0.00000

Settlement Revenues
Settlement Revenue Apportionment

	Total Company ⁽¹⁾	D - Domestic Delivery Service	G2 - Regular General Service	G1 - Large General Service	Outdoor Lighting
1 Current Margin Revenue	58,056,553	31,580,284	16,916,360	7,736,414	1,823,495
2 Revenue to Cost Ratio Under Current Rates	0.83	0.64	1.27	1.33	1.32
3 Parity Ratio	1.00	0.77	1.53	1.61	1.59
4 Settlement: Domestic Class Increase of 125% of System Average					
5 Domestic 125% of system average increase		125%	75%	75%	0%
6 Revenue Increase	6,326,330	4,301,567	1,389,362	635,401	0
7 Total revenue at 125% system average for Domestic	64,382,883	35,881,850	18,305,722	8,371,815	1,823,495
8 Percent Increase	10.90%	13.62%	8.21%	8.21%	0.00%
9 Illustrative Step 1 Increase:					
10 Revenue Increase	1,377,331	789,989	403,026	184,317	0
11 Total Revenue including illustrative Step 1 increase	65,760,214	36,671,839	18,708,748	8,556,132	1,823,495
12 Percent Increase	2.14%	2.20%	2.20%	2.20%	0.00%
13 Illustrative Step 2 Increase:					
14 Revenue Increase	2,528,253	1,450,117	739,801	338,336	0
15 Total Revenue including illustrative Step 2 increase	68,288,467	38,121,956	19,448,549	8,894,468	1,823,495
16 Percent Increase	3.84%	3.95%	3.95%	3.95%	0.00%

Notes:

(1) Amounts in Attachment 5 are off due to rounding of rates

UNITIL ENERGY SYSTEMS, INC.
12 Months Ended December 31, 2020
Settlement Rate Design (no changes to Customer Charges)

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Bill Units	Proposed Rates & Revenue		Difference Over Actual		Rounding	
				Rate	Revenue		Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L	M
1	Domestic											
2	Customer Charge		815,280	\$16.22	\$ 13,223,834	815,280	\$16.22	\$ 13,223,834	\$ -	0.0%		
3	Energy Charge	kWh	515,968,592	\$ 0.03558	\$ 18,358,163	515,968,592	\$ 0.04392	\$ 22,661,341	\$ 4,303,178	23.4%		
4	Subtotal: Domestic				\$ 31,581,996			\$ 35,885,174				
5	Total Schedule D				\$ 31,581,996			\$ 35,885,174	\$ 4,303,178	13.6%	\$ 1,612	0.004%
6	G2 - kWh											
7	Customer Charge		4,543	\$18.38	\$ 83,500	4,543	\$18.38	\$ 83,500	\$ -	0.0%		
8	Energy Charge	kWh	438,744	\$ 0.00883	\$ 3,874	438,744	\$ 0.02519	\$ 11,052	\$ 7,178	185.3%		
9	Subtotal G2 kWh				\$ 87,374			\$ 94,552	\$ 7,178	8.2%		
10	G2 QR WH /SH											
11	Customer Charge		3,089	\$9.73	\$ 30,056	3,089	\$9.73	\$ 30,056	\$ -	0.0%		
12	Energy Charge	kWh	4,483,579	\$ 0.03204	\$ 143,654	4,483,579	\$ 0.03522	\$ 157,912	\$ 14,258	9.9%		
13	Subtotal G2 QR WH/SH		7,632		\$ 173,710	7,632		\$ 187,968	\$ 14,258	8.2%		
14	G2 Demand											
15	Customer Charge		126,712	\$ 29.19	\$ 3,698,724	126,712	\$ 29.19	\$ 3,698,724	\$ -	0.0%		
16	Demand Charge	kW	1,234,532	\$ 10.51	\$ 12,974,933	1,234,532	\$ 11.62	\$ 14,345,264	\$ 1,370,331	10.6%		
17	Transformer Ownership credit	kW	36,843	\$ (0.50)	\$ (18,421)	36,843	\$ (0.50)	\$ (18,421)	\$ -	0.0%		
18	Energy Charge	kWh	312,134,498	\$ -	\$ -	312,134,498	\$ -	\$ -	\$ -	0.0%		
19	Subtotal G2 Demand				\$ 16,655,236			\$ 18,025,567	\$ 1,370,331	8.2%		
20	Total G2				\$ 16,916,320			\$ 18,308,087	\$ 1,391,766	8.2%	\$ 2,404	0.013%
21	G1											
22	Customer Charge											
23	Secondary		1,615	\$ 162.18	\$ 261,921	1,615	\$ 162.18	\$ 261,921	\$ -	0.0%		
24	Primary		395	\$ 86.49	\$ 34,164	395	\$ 86.49	\$ 34,164	\$ -	0.0%		
25	Subtotal: Customer Charge				\$ 296,084			\$ 296,084	\$ -	0.0%		
26	Demand Charge	kVA	1,000,283	\$ 7.60	\$ 7,602,153	1,000,283	\$ 8.23	\$ 8,232,332	\$ 630,178	8.3%		
27	Energy Charge	kWh	319,767,459	\$ -	\$ -	319,767,459	\$ -	\$ -	\$ -	0.0%		
28	Transformer Ownership credit	kVA	323,647	\$ (0.50)	\$ (161,824)	323,647	\$ (0.50)	\$ (161,824)	\$ -	0.0%		
29	Total G1				\$ 7,736,414			\$ 8,366,592	\$ 630,178	8.1%	\$ (5,223)	-0.062%
30	OL											
31	100W Mercury Vapor Street		13,919	\$ 13.28	\$ 184,842	13,919	\$ 13.73	\$ 191,071	\$ 6,230	3.4%		
32	175W Mercury Vapor Street		793	\$ 15.75	\$ 12,493	793	\$ 15.73	\$ 12,481	\$ (12)	-0.1%		
33	250W Mercury Vapor Street		771	\$ 17.85	\$ 13,754	771	\$ 17.25	\$ 13,294	\$ (459)	-3.3%		
34	400W Mercury Vapor Street		1,298	\$ 21.25	\$ 27,584	1,298	\$ 17.25	\$ 22,397	\$ (5,187)	-18.8%		
35	1000W Mercury Vapor Street		24	\$ 42.19	\$ 1,013	24	\$ 24.78	\$ 595	\$ (418)	-41.3%		
36	250W Mercury Vapor Flood		665	\$ 19.02	\$ 12,652	665	\$ 18.25	\$ 12,143	\$ (509)	-4.0%		
37	400W Mercury Vapor Flood		901	\$ 22.75	\$ 20,505	901	\$ 21.57	\$ 19,445	\$ (1,060)	-5.2%		
38	1000W Mercury Vapor Flood		144	\$ 37.70	\$ 5,429	144	\$ 25.29	\$ 3,641	\$ (1,787)	-32.9%		
39	100W Mercury Vapor Power Bracket		3,894	\$ 13.41	\$ 52,213	3,894	\$ 13.44	\$ 52,339	\$ 126	0.2%		
40	175W Mercury Vapor Power Bracket		557	\$ 14.87	\$ 8,277	557	\$ 14.65	\$ 8,154	\$ (123)	-1.5%		
41	50W Sodium Vapor Street		35,908	\$ 13.52	\$ 485,479	35,908	\$ 13.73	\$ 492,933	\$ 7,453	1.5%		
42	100W Sodium Vapor Street		1,309	\$ 15.22	\$ 19,930	1,309	\$ 15.73	\$ 20,604	\$ 674	3.4%		
43	150W Sodium Vapor Street		3,906	\$ 15.28	\$ 59,691	3,906	\$ 17.25	\$ 67,402	\$ 7,711	12.9%		

UNITIL ENERGY SYSTEMS, INC.
12 Months Ended December 31, 2020
Settlement Rate Design (no changes to Customer Charges)

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Bill Units	Proposed Rates & Revenue		Difference Over Actual		Rounding	
				Rate	Revenue		Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L	M
44	250W Sodium Vapor Street		12,893	\$ 19.14	\$ 246,776	12,893	\$ 19.53	\$ 251,813	\$ 5,037	2.0%		
45	400W Sodium Vapor Street		2,711	\$ 24.13	\$ 65,421	2,711	\$ 24.78	\$ 67,195	\$ 1,774	2.7%		
46	1000W Sodium Vapor Street		1,606	\$ 41.66	\$ 66,885	1,606	\$ 42.51	\$ 68,250	\$ 1,365	2.0%		
47	150W Sodium Vapor Flood		2,690	\$ 17.61	\$ 47,379	2,690	\$ 18.25	\$ 49,114	\$ 1,734	3.7%		
48	250W Sodium Vapor Flood		3,790	\$ 20.76	\$ 78,671	3,790	\$ 21.57	\$ 81,756	\$ 3,084	3.9%		
49	400W Sodium Vapor Flood		4,857	\$ 23.58	\$ 114,525	4,857	\$ 25.29	\$ 122,818	\$ 8,293	7.2%		
50	1000W Sodium Vapor Flood		2,467	\$ 42.03	\$ 103,675	2,467	\$ 42.89	\$ 105,791	\$ 2,116	2.0%		
51	50W Sodium Vapor Power Bracket		1,387	\$ 12.51	\$ 17,355	1,387	\$ 13.44	\$ 18,649	\$ 1,294	7.5%		
52	100W Sodium Vapor Power Bracket		904	\$ 14.04	\$ 12,691	904	\$ 14.65	\$ 13,242	\$ 551	4.3%		
53	175W Metal Halide Street		1	\$ 19.91	\$ 20	1	\$ 17.25	\$ 17	\$ (3)	-13.3%		
54	250W Metal Halide Street		0	\$ 21.65	\$ -	0	Discontinued					
55	400W Metal Halide Street		0	\$ 22.45	\$ -	0	Discontinued					
56	175W Metal Halide Flood		0	\$ 23.00	\$ -	0	Discontinued					
57	250W Metal Halide Flood		0	\$ 24.83	\$ -	0	Discontinued					
58	400W Metal Halide Flood		0	\$ 24.88	\$ -	0	Discontinued					
59	175W Metal Halide Power Bracket		0	\$ 18.63	\$ -	0	Discontinued					
60	250W Metal Halide Power Bracket		0	\$ 19.81	\$ -	0	Discontinued					
61	400W Metal Halide Power Bracket		0	\$ 21.17	\$ -	0	Discontinued					
62	1000W Metal Halide Flood (Contracts)		535	\$ 32.22	\$ 17,222	535	\$ 25.29	\$ 13,516	\$ (3,705)	-21.5%		
63	LED											
64	42W 3780 K LED Area Light Fixture		0	\$ 13.16	\$ -	0	Discontinued					
65	57W 5130K LED Area Light Fixture		0	\$ 13.21	\$ -	0	Discontinued					
66	25W 2500K LED Cobra Head Fixture		0	\$ 13.11	\$ -	0	Discontinued					
67	88W 8800K LED Cobra Head Fixture		0	\$ 13.30	\$ -	0	Discontinued					
68	108W 10800K LED Cobra Head Fixture		0	\$ 13.36	\$ -	0	Discontinued					
69	193W 19300K LED Cobra Head Fixture		0	\$ 13.62	\$ -	0	Discontinued					
70	123W 11070K LED Flood Light Fixture		0	\$ 13.41	\$ -	0	Discontinued					
71	227W 20340K LED Flood Light Fixture		0	\$ 13.62	\$ -	0	Discontinued					
72	365W 32850K LED Flood Light Fixture		0	\$ 13.93	\$ -	0	Discontinued					
73	Company Paid LED Fixture											
74	STREETLIGHT LED 30W						\$ 13.73					
75	STREETLIGHT LED 50W						\$ 15.73					
76	STREETLIGHT LED 100W						\$ 17.25					
77	STREETLIGHT LED 120W						\$ 19.53					
78	STREETLIGHT LED 140W						\$ 24.78					
79	STREETLIGHT LED 260W						\$ 42.51					
80	YARDLIGHT LED 35W						\$ 13.44					
81	YARDLIGHT LED 47W						\$ 14.65					
82	FLOODLIGHT LED 70W						\$ 18.25					
83	FLOODLIGHT LED 90W						\$ 21.57					
84	FLOODLIGHT LED 110W						\$ 25.29					
85	FLOODLIGHT LED 370W						\$ 42.89					
86	Customer Paid LED Fixture											
87	STREETLIGHT LED 30W						\$ 9.71					
88	STREETLIGHT LED 50W						\$ 11.92					
89	STREETLIGHT LED 100W						\$ 12.48					
90	STREETLIGHT LED 120W						\$ 14.76					
91	STREETLIGHT LED 140W						\$ 17.83					
92	STREETLIGHT LED 260W						\$ 33.56					
93	YARDLIGHT LED 35W						\$ 7.00					
94	YARDLIGHT LED 47W						\$ 8.21					
95	FLOODLIGHT LED 70W						\$ 11.24					
96	FLOODLIGHT LED 90W						\$ 14.56					
97	FLOODLIGHT LED 110W						\$ 17.36					
98	FLOODLIGHT LED 370W						\$ 27.00					
99	Special Agreement Customer Installed LED		10,671	per contracts	\$ 140,376	10,671	per contracts	\$ 106,541	\$ (33,835)	-24.1%		
100	Pole Charges				\$ 8,639			\$ 8,639	\$ -	0.0%		
101	Total OL				\$ 1,823,495			\$ 1,823,840	\$ 345	0.0%	\$ 345	0.019%
102	Total System				\$ 58,058,225			\$ 64,383,693	\$ 6,325,468	10.9%	\$ (862)	-0.001%

UNITIL ENERGY SYSTEMS, INC.
12 Months Ended December 31, 2020
Settlement Revenue Allocation

	<u>Total Company</u>	<u>D - Domestic Delivery Service</u>	<u>G2 - Regular General Service</u>	<u>G1 - Large General Service</u>	<u>Outdoor Lighting</u>
Settlement Proposal: Domestic Class Increase of 125% of System Average					
Domestic 125% of system average increase		125%	75%	75%	0%
Revenue Increase	6,326,330	4,301,567	1,389,362	635,401	0
Total revenue at 125% system average for Domestic	64,382,883	35,881,850	18,305,722	8,371,815	1,823,495
Percent Increase	10.90%	13.62%	8.21%	8.21%	0.00%

	Summer Volumetric Rates (1) June 1 - Nov 30	Ratios to Current Rate	Ratios Applied to April 1, 2022 Rates	Winter Volumetric Rates (1) Dec 1 - May 31	Ratios to Current Rate	Ratios Applied to April 1, 2022 Rates
1 Customer Charge:			\$ 16.22			\$ 16.22
2						
3 <i>Current Dist. Chg.</i>	<i>0.03558</i>	<i>4/1/22 Dist.Chg</i>	<i>\$ 0.04392</i>	<i>0.03558</i>		<i>\$ 0.04392</i>
4 Distribution Charge:						
5 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$ 0.03138	0.88	\$ 0.03874	\$ 0.03060	0.86	\$ 0.03777
6 Mid Peak kWh (6 am -3 pm, M-F)	\$ 0.04433	1.25	\$ 0.05472	\$ 0.04195	1.18	\$ 0.05178
7 On Peak kWh (3 pm - 8 pm, M-F)	\$ 0.04004	1.13	\$ 0.04943	\$ 0.03619	1.02	\$ 0.04467
8						
9 <i>8/1/20 Trans Chg excl reconciliation and interest</i>	<i>\$ 0.03224</i>	<i>8/1/21 Trans Chg</i>	<i>\$ 0.03265</i>	<i>\$ 0.03224</i>		<i>\$ 0.03265</i>
10 External Delivery Charge- Transmission:						
11 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$ -		\$ -	\$ 0.00172	0.05	\$ 0.00174
12 Mid Peak kWh (6 am -3 pm, M-F)	\$ 0.02070	0.64	\$ 0.02096	\$ 0.00370	0.11	\$ 0.00375
13 On Peak kWh (3 pm - 8 pm, M-F)	\$ 0.13961	4.33	\$ 0.14139	\$ 0.16208	5.03	\$ 0.16414
14 All hours kWh - reconciliation and interest	\$ 0.00408		\$ (0.00152)	\$ 0.00408		\$ (0.00152)
15						
16 <i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	<i>\$ 0.07011</i>	<i>6/1/21 DS Chg.</i>	<i>\$ 0.07091</i>	<i>\$ 0.09291</i>	<i>12/1/21 DS Chg.</i>	<i>\$ 0.17518</i>
17 Default Service Charge:						
18 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$ 0.05885	0.84	\$ 0.05952	\$ 0.05833	0.63	\$ 0.10998
19 Mid Peak kWh (6 am -3 pm, M-F)	\$ 0.07266	1.23	\$ 0.08755	\$ 0.05943	1.02	\$ 0.17848
20 On Peak kWh (3 pm - 8 pm, M-F)	\$ 0.26801	4.55	\$ 0.32293	\$ 0.07151	1.23	\$ 0.21476
21						
22 External Delivery Charge - non Transmission (\$/kWh)			\$ (0.00135)			\$ (0.00135)
23 Stranded Cost Charge (\$/kWh)			\$ (0.00002)			\$ (0.00002)
24 System Benefits Charge (\$/kWh)			\$ 0.00597			\$ 0.00597
25 Storm Recovery Adjustment Factor (\$/kWh)			\$ 0.00047			\$ 0.00047
26						
27 Total kWh Charges:						
28 Off Peak kWh (8 pm - 6 am, and weekends/holidays)			\$ 0.09826			\$ 0.14949
29 Mid Peak kWh (6 am -3 pm, M-F)			\$ 0.16323			\$ 0.23401
30 On Peak kWh (3 pm - 8 pm, M-F)			\$ 0.51374			\$ 0.42358
31 All hours kWh			\$ 0.00355			\$ 0.00355
32						
33 (1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates						

Unitil Energy Systems, Inc.
Class Average Bill Impacts
Proposed Rates vs. Current Rates
(\$000)

(A) <u>Class of Service</u>	(B) <u>Effect of Proposed Change</u>	(C) <u>Average Number of Customers</u>	(D) <u>Total Revenue Under Present Rates</u>	(E) <u>Proposed Distribution Change</u>	(F) <u>Total Revenue Under Proposed Rates</u>	(G) <u>Proposed Change Revenue</u>	(H) <u>Percent Change Revenue</u>
Domestic D	Increase	67,940	\$142,629	\$2,322	\$144,951	\$2,322	1.6%
General Service - G2	Increase	10,559	\$77,163	\$172	\$77,334	\$172	0.2%
G2 - kWh Meter	Increase	379	\$172	\$5	\$178	\$5	3.2%
G2 - Quick Recovery Water Heat and/or Space Heat	Decrease	257	\$1,043	-\$3	\$1,040	(\$3)	(0.3%)
Subtotal G2	Increase	11,195	\$78,378	\$174	\$78,552	\$174	0.2%
Large General Service G1	Decrease	168	\$51,714	-\$598	\$51,116	(\$598)	(1.2%)
Outdoor Lighting OL	Decrease	1,549	\$3,293	-\$29	\$3,264	(\$29)	(0.9%)
Total	Increase	80,852	\$276,014	\$1,869	\$277,883	\$1,869	0.7%

(D) Present rates including delivery and default service rates effective December 1, 2021. Assumes all customers take default energy service.

G1 default service rate of \$0.09749 (avg Dec '21 - Jan '22) used for G1.

(E) Total amount differs from revenue deficiency (\$6,326,330) due to amount already included in temporary rates (\$4,451,667) and rounding in temporary and permanent rates (\$5203).

(F) Column D + Column E.

(G) Column F - Column D

(H) Column G / Column D

UN
12 Mo
Settlement Rate

Row	Description	Units	Actual Bill Units	Actual Rat	
				Rate	
A	B	C	D	E	
1	Domestic				
2	Customer Charge		815,280	\$16.22	
3	Energy Charge	kWh	515,968,592	\$	0.03558
4	Subtotal: Domestic				
5	TOU-D				
6	Customer Charge				
7	Distribution Charge				
8	Summer				
9	Peak				
10	Mid-Peak				
11	Off-Peak				
12	Winter				
13	Peak				
14	Mid-Peak				
15	Off-Peak				
16	Subtotal: Domestic - TOU				
17	Total Schedule D				
18	G2 - kWh				
19	Customer Charge		4,543	\$18.38	
20	Energy Charge	kWh	438,744	\$	0.00883
21	Subtotal G2 kWh				
22	G2 QR WH /SH				
23	Customer Charge		3,089	\$9.73	
24	Energy Charge	kWh	4,483,579	\$	0.03204
25	Subtotal G2 QR WH/SH		7,632		

26	G2 Demand				
27	Customer Charge		126,712	\$	29.19
28	Demand Charge	kW	1,234,532	\$	10.51
29	Transformer Ownership credit	kW	36,843	\$	(0.50)
30	Energy Charge	kWh	312,134,498	\$	-
31	Subtotal G2 Demand				
32	Total G2				
33	G1				
34	Customer Charge				
35	Secondary		1,615	\$	162.18
36	Primary		395	\$	86.49
37	Subtotal: Customer Charge				
38	Demand Charge	kVA	1,000,283	\$	7.60
39	Energy Charge	kWh	319,767,459	\$	-
40	Transformer Ownership credit	kVA	323,647	\$	(0.50)
41	Total G1				
42	TOU-EV-D				
43	Customer Charge				
44	Distribution Charge				
45	Summer				
46	Peak	kWh			
47	Off-Peak	kWh			
48	Mid-Peak	kWh			
49	Winter				
50	Peak	kWh			
51	Off-Peak	kWh			
52	Mid-Peak	kWh			
53	Total EV TOU - Domestic				
54	TOU-EV-G-2				
55	Customer Charge				

56	Distribution Charge			
57	Summer			
58	Peak	kWh		
59	Off-Peak	kWh		
60	Mid-Peak	kWh		
61	Winter			
62	Peak	kWh		
63	Off-Peak	kWh		
64	Mid-Peak	kWh		
65	Demand Charge	kW		
66	Transformer Ownership credit	kW		
67	Total EV TOU - G2			
68	TOU-EV-G-1			
69	Customer Charge			
70	Secondary			
71	Primary			
72	Distribution Charge			
73	Summer			
74	Peak	kWh		
75	Off-Peak	kWh		
76	Mid-Peak	kWh		
77	Winter			
78	Peak	kWh		
79	Off-Peak	kWh		
80	Mid-Peak	kWh		
81	Demand Charge	kVA		
82	Transformer Ownership credit	kVA		
83	Total EV TOU - G1			
84	OL			
85	100W Mercury Vapor Street		13,919	\$ 13.28
86	175W Mercury Vapor Street		793	\$ 15.75
87	250W Mercury Vapor Street		771	\$ 17.85
88	400W Mercury Vapor Street		1,298	\$ 21.25
89	1000W Mercury Vapor Street		24	\$ 42.19
90	250W Mercury Vapor Flood		665	\$ 19.02
91	400W Mercury Vapor Flood		901	\$ 22.75
92	1000W Mercury Vapor Flood		144	\$ 37.70

93	100W	Mercury Vapor Power Bracket	3,894	\$	13.41
94	175W	Mercury Vapor Power Bracket	557	\$	14.87
95	50W	Sodium Vapor Street	35,908	\$	13.52
96	100W	Sodium Vapor Street	1,309	\$	15.22
97	150W	Sodium Vapor Street	3,906	\$	15.28
98	250W	Sodium Vapor Street	12,893	\$	19.14
99	400W	Sodium Vapor Street	2,711	\$	24.13
100	1000W	Sodium Vapor Street	1,606	\$	41.66
101	150W	Sodium Vapor Flood	2,690	\$	17.61
102	250W	Sodium Vapor Flood	3,790	\$	20.76
103	400W	Sodium Vapor Flood	4,857	\$	23.58
104	1000W	Sodium Vapor Flood	2,467	\$	42.03
105	50W	Sodium Vapor Power Bracket	1,387	\$	12.51
106	100W	Sodium Vapor Power Bracket	904	\$	14.04
107	175W	Metal Halide Street	1	\$	19.91
108	250W	Metal Halide Street	0	\$	21.65
109	400W	Metal Halide Street	0	\$	22.45
110	175W	Metal Halide Flood	0	\$	23.00
111	250W	Metal Halide Flood	0	\$	24.83
112	400W	Metal Halide Flood	0	\$	24.88
113	175W	Metal Halide Power Bracket	0	\$	18.63
114	250W	Metal Halide Power Bracket	0	\$	19.81
115	400W	Metal Halide Power Bracket	0	\$	21.17
116	1000W	Metal Halide Flood (Contracts)	535	\$	32.22
117	LED				
118	42W	3780 K LED Area Light Fixture	0	\$	13.16
119	57W	5130K LED Area Light Fixture	0	\$	13.21
120	25W	2500K LED Cobra Head Fixture	0	\$	13.11
121	88W	8800K LED Cobra Head Fixture	0	\$	13.30
122	108W	10800K LED Cobra Head Fixture	0	\$	13.36
123	193W	19300K LED Cobra Head Fixture	0	\$	13.62
124	123W	11070K LED Flood Light Fixture	0	\$	13.41
125	227W	20340K LED Flood Light Fixture	0	\$	13.62
126	365W	32850K LED Flood Light Fixture	0	\$	13.93
127	Company Paid LED Fixture				
128	STREETLIGHT LED 30W				
129	STREETLIGHT LED 50W				
130	STREETLIGHT LED 100W				
131	STREETLIGHT LED 120W				
132	STREETLIGHT LED 140W				
133	STREETLIGHT LED 260W				
134	YARDLIGHT LED 35W				
135	YARDLIGHT LED 47W				
136	FLOODLIGHT LED 70W				
137	FLOODLIGHT LED 90W				
138	FLOODLIGHT LED 110W				

139	FLOODLIGHT LED 370W			
140	Customer Paid LED Fixture			
141	STREETLIGHT LED 30W			
142	STREETLIGHT LED 50W			
143	STREETLIGHT LED 100W			
144	STREETLIGHT LED 120W			
145	STREETLIGHT LED 140W			
146	STREETLIGHT LED 260W			
147	YARDLIGHT LED 35W			
148	YARDLIGHT LED 47W			
149	FLOODLIGHT LED 70W			
150	FLOODLIGHT LED 90W			
151	FLOODLIGHT LED 110W			
152	FLOODLIGHT LED 370W			
153	Special Agreement Customer Installed LED		10,671	per contracts
154	Pole Charges			
155	Total OL			
156	Total System			

ITIL ENERGY SYSTEMS, INC.

Months Ended December 31, 2020

Design (no changes to Customer Charges)

Costs & Revenue	Proposed Bill Units	Proposed Rates & Revenue		Difference (
		Rate	Revenue	
F	G	H	I	J
\$ 13,223,834	815,280	\$16.22	\$ 13,223,834	\$ -
\$ 18,358,163	515,968,592	\$ 0.04392	\$ 22,661,341	\$ 4,303,178
\$ 31,581,996			\$ 35,885,174	
\$ 31,581,996			\$ 35,885,174	\$ 4,303,178
\$ 83,500	4,543	\$18.38	\$ 83,500	\$ -
\$ 3,874	438,744	\$ 0.02519	\$ 11,052	\$ 7,178
\$ 87,374			\$ 94,552	\$ 7,178
\$ 30,056	3,089	\$9.73	\$ 30,056	\$ -
\$ 143,654	4,483,579	\$ 0.03522	\$ 157,912	\$ 14,258
\$ 173,710	7,632		\$ 187,968	\$ 14,258

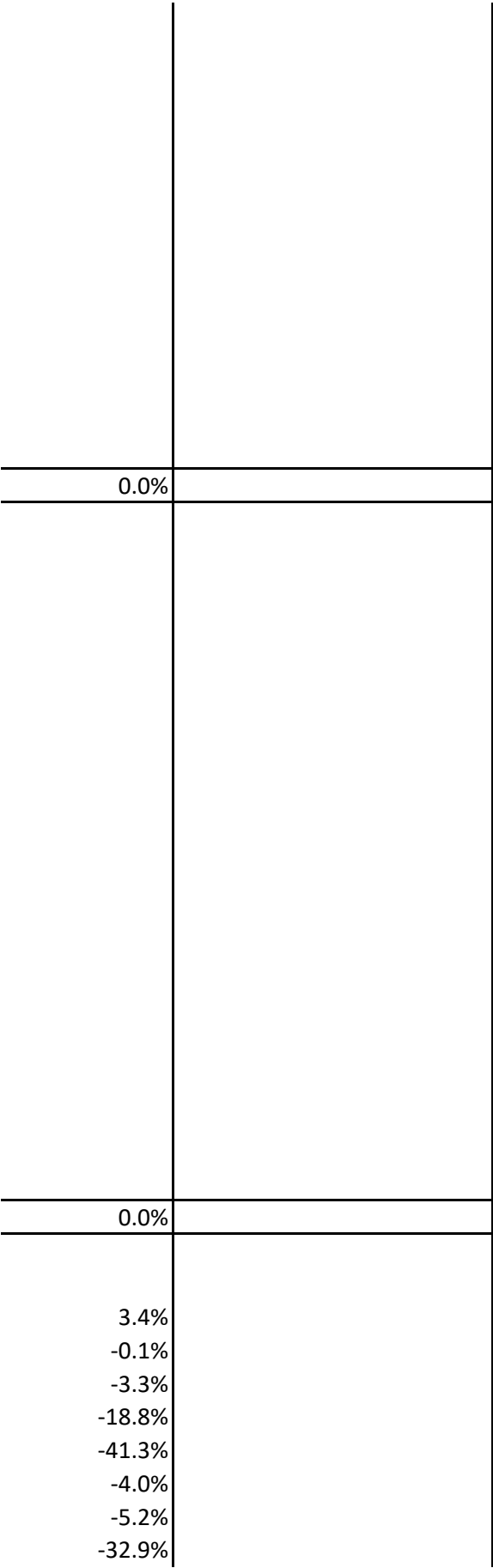
		\$	-
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\$	184,842	13,919	\$	13.73	\$	191,071	\$	6,230
\$	12,493	793	\$	15.73	\$	12,481	\$	(12)
\$	13,754	771	\$	17.25	\$	13,294	\$	(459)
\$	27,584	1,298	\$	17.25	\$	22,397	\$	(5,187)
\$	1,013	24	\$	24.78	\$	595	\$	(418)
\$	12,652	665	\$	18.25	\$	12,143	\$	(509)
\$	20,505	901	\$	21.57	\$	19,445	\$	(1,060)
\$	5,429	144	\$	25.29	\$	3,641	\$	(1,787)

\$	52,213	3,894	\$	13.44	\$	52,339	\$	126
\$	8,277	557	\$	14.65	\$	8,154	\$	(123)
\$	485,479	35,908	\$	13.73	\$	492,933	\$	7,453
\$	19,930	1,309	\$	15.73	\$	20,604	\$	674
\$	59,691	3,906	\$	17.25	\$	67,402	\$	7,711
\$	246,776	12,893	\$	19.53	\$	251,813	\$	5,037
\$	65,421	2,711	\$	24.78	\$	67,195	\$	1,774
\$	66,885	1,606	\$	42.51	\$	68,250	\$	1,365
\$	47,379	2,690	\$	18.25	\$	49,114	\$	1,734
\$	78,671	3,790	\$	21.57	\$	81,756	\$	3,084
\$	114,525	4,857	\$	25.29	\$	122,818	\$	8,293
\$	103,675	2,467	\$	42.89	\$	105,791	\$	2,116
\$	17,355	1,387	\$	13.44	\$	18,649	\$	1,294
\$	12,691	904	\$	14.65	\$	13,242	\$	551
\$	20	1	\$	17.25	\$	17	\$	(3)
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	17,222	535	\$	25.29	\$	13,516	\$	(3,705)
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
\$	-	0	Discontinued					
			\$ 13.73					
			\$ 15.73					
			\$ 17.25					
			\$ 19.53					
			\$ 24.78					
			\$ 42.51					
			\$ 13.44					
			\$ 14.65					
			\$ 18.25					
			\$ 21.57					
			\$ 25.29					

		\$	42.89				
		\$	9.71				
		\$	11.92				
		\$	12.48				
		\$	14.76				
		\$	17.83				
		\$	33.56				
		\$	7.00				
		\$	8.21				
		\$	11.24				
		\$	14.56				
		\$	17.36				
		\$	27.00				
\$	140,376	10,671	per contracts	\$	106,541	\$	(33,835)
\$	8,639			\$	8,639	\$	-
\$	1,823,495			\$	1,823,840	\$	345
\$	58,058,225			\$	64,383,693	\$	6,325,468



0.2%
-1.5%
1.5%
3.4%
12.9%
2.0%
2.7%
2.0%
3.7%
3.9%
7.2%
2.0%
7.5%
4.3%
-13.3%

-21.5%

Put title description here...

Typical Bill Impacts as a Result of Proposed Rates

Put dates here...

Rates - Effective 1/1/2022:

Rates - Proposed 4/1/2022:

0

Fill in here...

Effective 1/1/22

Proposed 4/1/22

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on D Rate Customers						
Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
0-100	7.6%	38	\$25.63	\$25.80	\$0.17	0.7%
101-200	8.2%	154	\$54.75	\$55.44	\$0.69	1.3%
201-300	10.4%	252	\$79.38	\$80.51	\$1.13	1.4%
301-400	11.2%	351	\$104.18	\$105.76	\$1.58	1.5%
401-500	10.8%	450	\$129.09	\$131.11	\$2.03	1.6%
501-750	21.6%	617	\$170.86	\$173.64	\$2.77	1.6%
750-1,000	13.0%	864	\$232.91	\$236.80	\$3.89	1.7%
1,000-1,500	11.2%	1,201	\$317.46	\$322.87	\$5.41	1.7%
1,501-2,000	3.6%	1,707	\$444.44	\$452.13	\$7.68	1.7%
2,001-3,500	2.0%	2,447	\$629.99	\$641.00	\$11.01	1.7%
3,501-5,000	0.2%	4,021	\$1,024.81	\$1,042.91	\$18.10	1.8%
5,000+	0.0%	6,632	\$1,679.57	\$1,709.41	\$29.84	1.8%
600 kWh bill		600	\$166.70	\$169.40	\$2.70	1.6%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:			Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge	\$16.22		Customer Charge	\$16.22		
	<u>All kWh</u>			<u>All kWh</u>		
Distribution Charge	\$0.03942		Distribution Charge	\$0.04392		
External Delivery Charge	\$0.02978		External Delivery Charge	\$0.02978		
Stranded Cost Charge	(\$0.00002)		Stranded Cost Charge	(\$0.00002)		
System Benefits Charge	\$0.00597		System Benefits Charge	\$0.00597		
Storm Recovery Adjustment Factor	\$0.00047		Storm Recovery Adjustment Factor	\$0.00047		
Fixed Default Service Charge	\$0.17518		Fixed Default Service Charge	\$0.17518		
TOTAL	\$0.25080		TOTAL	\$0.25530		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G2 Rate Customers								
Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
17%	0-1.0	26.9%	1.0	125	\$63.77	\$64.40	\$0.62	1.0%
28%	1.1-2	10.6%	1.5	308	\$104.60	\$105.07	\$0.47	0.5%
24%	2.1-3	7.4%	2.5	438	\$140.58	\$141.70	\$1.12	0.8%
24%	3.1-4	6.5%	3.5	625	\$187.59	\$189.11	\$1.52	0.8%
25%	4.1-5	5.9%	4.5	821	\$236.17	\$238.06	\$1.89	0.8%
24%	5.1-6	5.4%	5.5	965	\$274.38	\$276.82	\$2.44	0.9%
24%	6.1-7	4.2%	6.5	1,141	\$319.00	\$321.87	\$2.87	0.9%
25%	7.1-8	3.6%	7.5	1,351	\$370.30	\$373.49	\$3.19	0.9%
26%	8.1-9	3.0%	8.5	1,622	\$433.35	\$436.59	\$3.24	0.7%
27%	9.1-10	2.6%	9.5	1,872	\$492.36	\$495.76	\$3.40	0.7%
28%	10.1-12	4.2%	11.0	2,219	\$574.86	\$578.54	\$3.68	0.6%
29%	12.1-14	2.9%	13.0	2,800	\$708.61	\$712.30	\$3.68	0.5%
31%	14.1-16	2.4%	15.0	3,390	\$844.05	\$847.70	\$3.65	0.4%
33%	16.1-18	1.8%	17.0	4,048	\$992.77	\$996.11	\$3.34	0.3%
33%	18.1-20	1.4%	19.0	4,598	\$1,120.32	\$1,123.78	\$3.45	0.3%
34%	20.1-22.5	1.4%	21.3	5,309	\$1,281.84	\$1,285.06	\$3.22	0.3%
35%	22.6-25	1.2%	23.7	6,017	\$1,444.79	\$1,448.02	\$3.23	0.2%
37%	25.1-30	1.6%	27.4	7,335	\$1,739.32	\$1,741.60	\$2.28	0.1%
40%	30.1-35	1.1%	32.5	9,376	\$2,187.98	\$2,188.02	\$0.04	0.0%
40%	35.1-40	0.9%	37.5	11,085	\$2,572.45	\$2,571.55	(\$0.90)	0.0%
40%	40.1-45	0.7%	42.5	12,531	\$2,904.85	\$2,903.88	(\$0.97)	0.0%
43%	45.1-50	0.6%	47.5	14,838	\$3,404.74	\$3,400.49	(\$4.25)	-0.1%
42%	50.1-60	0.9%	54.8	16,705	\$3,843.18	\$3,839.85	(\$3.34)	-0.1%
43%	60.1-70	0.7%	64.8	20,391	\$4,663.19	\$4,656.83	(\$6.36)	-0.1%
44%	70.1-80	0.5%	75.2	24,069	\$5,485.36	\$5,476.42	(\$8.94)	-0.2%
44%	80.1-90	0.4%	84.7	27,000	\$6,153.37	\$6,143.70	(\$9.66)	-0.2%
41%	90.1-100	0.3%	94.4	28,369	\$6,520.66	\$6,516.50	(\$4.16)	-0.1%
45%	100.1-120	0.4%	109.2	35,732	\$8,103.99	\$8,088.04	(\$15.95)	-0.2%
45%	120.1-140	0.2%	129.0	42,752	\$9,672.53	\$9,651.56	(\$20.97)	-0.2%
43%	140.1-160	0.1%	149.1	46,963	\$10,699.82	\$10,684.96	(\$14.86)	-0.1%
40%	160.1-200	0.1%	175.7	51,679	\$11,893.44	\$11,889.98	(\$3.45)	0.0%
26%	200.1+	0.0%	348.8	66,522	\$16,589.87	\$16,721.54	\$131.67	0.8%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:					Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge			\$29.19	Customer Charge			\$29.19	
			<u>All kW</u>				<u>All kW</u>	
Distribution Charge			\$10.51	Distribution Charge			\$11.62	
Stranded Cost Charge			<u>\$0.00</u>	Stranded Cost Charge			<u>\$0.00</u>	
TOTAL			\$10.51	TOTAL			\$11.62	
			<u>kWh</u>				<u>kWh</u>	
Distribution Charge			\$0.00384	Distribution Charge			\$0.00000	
External Delivery Charge			\$0.02978	External Delivery Charge			\$0.02978	
Stranded Cost Charge			(\$0.00002)	Stranded Cost Charge			(\$0.00002)	
System Benefits Charge			\$0.00597	System Benefits Charge			\$0.00597	
Storm Recovery Adjustment Factor			\$0.00047	Storm Recovery Adjustment Factor			\$0.00047	
Fixed Default Service Charge			<u>\$0.15381</u>	Fixed Default Service Charge			<u>\$0.15381</u>	
TOTAL			\$0.19385	TOTAL			\$0.19001	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
0-50	58.8%	18	\$22.07	\$22.29	\$0.23	1.0%
51-100	16.6%	71	\$32.78	\$33.67	\$0.89	2.7%
101-200	13.3%	146	\$47.99	\$49.82	\$1.83	3.8%
201-300	4.8%	243	\$67.54	\$70.58	\$3.04	4.5%
301-400	2.3%	346	\$88.53	\$92.86	\$4.33	4.9%
401-500	1.3%	452	\$110.00	\$115.66	\$5.66	5.1%
501-600	1.1%	543	\$128.43	\$135.22	\$6.80	5.3%
601-700	0.6%	639	\$147.85	\$155.85	\$8.00	5.4%
701-800	0.3%	742	\$168.73	\$178.02	\$9.29	5.5%
801-1,000	0.3%	890	\$198.67	\$209.81	\$11.14	5.6%
1,000+	0.7%	2,084	\$440.73	\$466.82	\$26.09	5.9%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:			Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge		\$18.38	Customer Charge		\$18.38	
		<u>All kWh</u>			<u>All kWh</u>	
Distribution Charge		\$0.01267	Distribution Charge		\$0.02519	
External Delivery Charge		\$0.02978	External Delivery Charge		\$0.02978	
Stranded Cost Charge		(\$0.00002)	Stranded Cost Charge		(\$0.00002)	
System Benefits Charge		\$0.00597	System Benefits Charge		\$0.00597	
Storm Recovery Adjustment Factor		\$0.00047	Storm Recovery Adjustment Factor		\$0.00047	
Fixed Default Service Charge		<u>\$0.15381</u>	Fixed Default Service Charge		<u>\$0.15381</u>	
TOTAL		\$0.20268	TOTAL		\$0.21520	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G2 - QRWH and SH Rate Customers							
	Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
	0-250	41.9%	79	\$27.61	\$27.56	(\$0.05)	-0.2%
	251-500	13.0%	365	\$92.26	\$92.02	(\$0.24)	-0.3%
	501-750	8.0%	624	\$150.73	\$150.32	(\$0.41)	-0.3%
	751-1,000	5.5%	869	\$205.92	\$205.34	(\$0.57)	-0.3%
	1,001-2,000	12.5%	1,415	\$329.41	\$328.48	(\$0.93)	-0.3%
	2,001-3,000	7.1%	2,448	\$562.67	\$561.05	(\$1.62)	-0.3%
	3,001-4,000	3.5%	3,453	\$789.67	\$787.39	(\$2.28)	-0.3%
	4,001-5,000	2.3%	4,506	\$1,027.63	\$1,024.66	(\$2.97)	-0.3%
	5,001-6,000	1.0%	5,516	\$1,255.64	\$1,252.00	(\$3.64)	-0.3%
	6,001-7,000	0.9%	6,474	\$1,472.23	\$1,467.96	(\$4.27)	-0.3%
	7,001-8,000	0.9%	7,429	\$1,687.91	\$1,683.01	(\$4.90)	-0.3%
	8,001-9,000	0.4%	8,471	\$1,923.15	\$1,917.56	(\$5.59)	-0.3%
	9,001-10,000	0.5%	9,612	\$2,181.03	\$2,174.69	(\$6.34)	-0.3%
	10,001+	2.6%	18,764	\$4,248.32	\$4,235.94	(\$12.38)	-0.3%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:				Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge	\$9.73			Customer Charge	\$9.73		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.03588			Distribution Charge	\$0.03522		
External Delivery Charge	\$0.02978			External Delivery Charge	\$0.02978		
Stranded Cost Charge	(\$0.00002)			Stranded Cost Charge	(\$0.00002)		
System Benefits Charge	\$0.00597			System Benefits Charge	\$0.00597		
Storm Recovery Adjustment Factor	\$0.00047			Storm Recovery Adjustment Factor	\$0.00047		
Fixed Default Service Charge	<u>\$0.15381</u>			Fixed Default Service Charge	<u>\$0.15381</u>		
TOTAL	\$0.22589			TOTAL	\$0.22523		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
1	32.0%	291	67,950		Yes	\$11,573.56	\$11,495.97	(\$77.59)	-0.7%
2	40.1%	158	46,305	1	Yes	\$7,429.42	\$7,352.95	(\$76.47)	-1.0%
3	20.3%	489	72,292		Yes	\$13,574.34	\$13,604.63	\$30.29	0.2%
4	15.5%	567	64,125			\$13,287.96	\$13,398.72	\$110.76	0.8%
5	16.8%	193	23,717		Yes	\$4,795.77	\$4,826.43	\$30.65	0.6%
6	33.2%	288	69,841	1	Yes	\$11,502.52	\$11,417.41	(\$85.11)	-0.7%
7	40.1%	290	84,900			\$14,040.77	\$13,897.31	(\$143.46)	-1.0%
8	24.8%	316	57,185			\$10,432.17	\$10,411.97	(\$20.20)	-0.2%
9	49.2%	186	66,885	1	Yes	\$10,395.69	\$10,258.85	(\$136.84)	-1.3%
10	29.4%	673	144,575	1	Yes	\$24,257.03	\$24,128.67	(\$128.36)	-0.5%
11	57.5%	450	189,070			\$29,585.36	\$29,142.86	(\$442.50)	-1.5%
12	44.0%	322	103,375			\$16,826.61	\$16,632.51	(\$194.09)	-1.2%
13	36.9%	451	121,500			\$20,300.56	\$20,118.21	(\$182.36)	-0.9%
14	52.9%	318	123,050			\$19,504.96	\$19,233.03	(\$271.93)	-1.4%
15	42.0%	291	89,400			\$14,672.00	\$14,512.29	(\$159.71)	-1.1%
16	23.2%	459	77,850			\$14,355.01	\$14,345.05	(\$9.96)	-0.1%
17	53.7%	716	280,803	1	Yes	\$42,916.05	\$42,301.50	(\$614.55)	-1.4%
18	70.0%	538	275,100			\$42,086.75	\$41,369.41	(\$717.34)	-1.7%
19	66.9%	1,432	699,283	2	Yes	\$102,707.48	\$100,987.09	(\$1,720.39)	-1.7%
20	26.6%	640	124,101	1	Yes	\$21,265.88	\$21,194.01	(\$71.87)	-0.3%
21	50.9%	254	94,302	1	Yes	\$14,562.93	\$14,364.80	(\$198.14)	-1.4%
22	21.6%	228	35,933	1	Yes	\$6,517.78	\$6,523.49	\$5.70	0.1%
23	55.0%	495	198,707			\$31,251.67	\$30,800.44	(\$451.24)	-1.4%
24	57.4%	420	175,773			\$27,525.82	\$27,115.24	(\$410.57)	-1.5%
25	35.7%	293	76,309	1	Yes	\$12,409.30	\$12,302.96	(\$106.34)	-0.9%
26	62.3%	558	254,016	2	Yes	\$37,623.46	\$37,021.57	(\$601.89)	-1.6%
27	49.8%	692	251,233		Yes	\$39,625.37	\$39,096.41	(\$528.97)	-1.3%
28	34.1%	379	94,439	1	Yes	\$15,455.06	\$15,333.93	(\$121.13)	-0.8%
29	14.6%	274	29,187		Yes	\$6,123.93	\$6,184.68	\$60.75	1.0%
30	42.8%	179	55,967			\$9,221.32	\$9,119.32	(\$102.01)	-1.1%
31	21.9%	468	74,603	1	Yes	\$13,394.93	\$13,402.88	\$7.95	0.1%
32	25.4%	392	72,567			\$13,121.22	\$13,089.50	(\$31.72)	-0.2%
33	37.9%	218	60,330			\$10,114.71	\$10,020.26	(\$94.45)	-0.9%
34	54.1%	2,781	1,099,095	2	Yes	\$165,005.25	\$162,622.87	(\$2,382.39)	-1.4%
35	45.5%	277	91,980			\$14,915.36	\$14,736.50	(\$178.86)	-1.2%
36	58.4%	561	238,900			\$37,277.90	\$36,713.64	(\$564.26)	-1.5%
37	57.5%	429	180,133	2	Yes	\$26,934.72	\$26,528.23	(\$406.49)	-1.5%
38	36.9%	342	92,233			\$15,448.00	\$15,309.43	(\$138.57)	-0.9%
39	22.2%	382	62,000		Yes	\$11,400.29	\$11,402.79	\$2.50	0.0%
40	32.6%	227	53,960			\$9,305.08	\$9,240.60	(\$64.48)	-0.7%
41	69.3%	2,259	1,143,565	2	Yes	\$167,334.76	\$164,470.59	(\$2,864.17)	-1.7%
42	61.5%	1,286	577,482	2	Yes	\$85,538.62	\$84,180.50	(\$1,358.12)	-1.6%
43	62.8%	2,917	1,336,786	2		\$198,894.97	\$195,714.90	(\$3,180.07)	-1.6%
44	36.1%	498	131,232	1	Yes	\$21,239.56	\$21,053.23	(\$186.33)	-0.9%
45	25.4%	431	79,983			\$14,437.13	\$14,401.46	(\$35.67)	-0.2%
46	53.6%	1,072	419,655	2	Yes	\$63,125.46	\$62,222.03	(\$903.43)	-1.4%
47	65.3%	644	307,000			\$47,276.39	\$46,503.07	(\$773.32)	-1.6%
48	51.5%	159	59,867			\$9,605.50	\$9,475.90	(\$129.60)	-1.3%
49	25.0%	133	24,333			\$4,521.57	\$4,512.09	(\$9.48)	-0.2%
50	22.6%	246	40,675			\$7,628.22	\$7,627.21	(\$1.01)	0.0%
51	22.0%	397	63,750			\$11,943.12	\$11,948.11	\$5.00	0.0%
52	16.5%	372	44,875			\$9,159.14	\$9,221.02	\$61.88	0.7%
53	57.7%	762	320,917			\$50,090.19	\$49,338.02	(\$752.17)	-1.5%
54	40.5%	183	54,200			\$9,009.13	\$8,916.46	(\$92.67)	-1.0%
55	53.2%	695	270,150			\$42,599.94	\$42,000.58	(\$599.36)	-1.4%
56	48.6%	199	70,633			\$11,389.54	\$11,243.74	(\$145.80)	-1.3%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:						Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge - Secondary			\$162.18	Customer Charge - Secondary			\$162.18		
Customer Charge - Primary			\$86.49	Customer Charge - Primary			\$86.49		
			All kVA				All kVA		
Distribution Charge			\$7.60	Distribution Charge			\$8.23		
Stranded Cost Charge			\$0.00	Stranded Cost Charge			\$0.00		
TOTAL			\$7.60	TOTAL			\$8.23		
			All kWh				All kWh		
Distribution Charge			\$0.00384	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.02978	External Delivery Charge			\$0.02978		
Stranded Cost Charge			(\$0.00002)	Stranded Cost Charge			(\$0.00002)		
System Benefits Charge			\$0.00597	System Benefits Charge			\$0.00597		
Storm Recovery Adjustment Factor			\$0.00047	Storm Recovery Adjustment Factor			\$0.00047		
Avg Dec 21-Jan 22 Default Service Chrg			\$0.09749	March 2021 Default Service Charge			\$0.09749		
TOTAL			\$0.13753	TOTAL			\$0.13369		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.50	Transformer Ownership Credit \$/kVA			\$0.50		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
57	48.2%	243	85,567			\$13,777.98	\$13,602.58	(\$175.40)	-1.3%
58	51.0%	315	117,293			\$18,689.24	\$18,437.43	(\$251.81)	-1.3%
59	33.1%	333	80,643			\$13,786.58	\$13,686.93	(\$99.65)	-0.7%
60	31.4%	389	89,200			\$15,388.92	\$15,291.68	(\$97.24)	-0.6%
61	45.3%	325	107,333			\$17,392.02	\$17,184.47	(\$207.55)	-1.2%
62	23.2%	1,393	236,250		Yes	\$42,540.39	\$42,510.47	(\$29.93)	-0.1%
63	21.5%	482	75,480			\$14,204.37	\$14,218.04	\$13.67	0.1%
64	41.2%	297	89,533			\$14,735.69	\$14,579.22	(\$156.47)	-1.1%
65	47.8%	259	90,500			\$14,578.44	\$14,394.20	(\$184.23)	-1.3%
66	41.3%	154	46,583			\$7,742.04	\$7,660.41	(\$81.62)	-1.1%
67	7.5%	373	20,342			\$5,792.61	\$5,949.32	\$156.72	2.7%
68	44.8%	355	115,887			\$18,795.03	\$18,573.43	(\$221.61)	-1.2%
69	55.6%	520	211,000			\$33,129.72	\$32,646.80	(\$482.91)	-1.5%
70	32.0%	372	86,900			\$14,942.07	\$14,842.84	(\$99.23)	-0.7%
71	51.4%	280	105,200			\$16,761.44	\$16,534.13	(\$227.31)	-1.4%
72	48.5%	465	164,567			\$26,329.73	\$25,990.80	(\$338.93)	-1.3%
73	54.1%	409	161,410			\$25,467.59	\$25,105.30	(\$362.29)	-1.4%
74	38.3%	166	46,470			\$7,817.21	\$7,743.54	(\$73.67)	-0.9%
75	76.1%	476	264,430			\$40,149.12	\$39,433.78	(\$715.34)	-1.8%
76	55.2%	354	142,383			\$22,430.76	\$22,106.71	(\$324.05)	-1.4%
77	49.6%	252	91,333			\$14,641.87	\$14,450.20	(\$191.68)	-1.3%
78	33.0%	212	51,093			\$8,800.18	\$8,737.54	(\$62.64)	-0.7%
79	51.3%	328	122,880			\$19,555.55	\$19,290.41	(\$265.15)	-1.4%
80	58.8%	678	291,100			\$45,351.74	\$44,661.20	(\$690.54)	-1.5%
81	12.5%	681	62,090			\$13,875.35	\$14,065.81	\$190.47	1.4%
82	33.0%	192	46,390			\$8,005.01	\$7,948.13	(\$56.88)	-0.7%
83	52.5%	249	95,583			\$15,202.06	\$14,992.04	(\$210.01)	-1.4%
84	12.6%	838	76,750			\$17,082.86	\$17,315.79	\$232.93	1.4%
85	61.7%	257	115,933			\$18,062.73	\$17,779.71	(\$283.02)	-1.6%
86	17.5%	633	80,900			\$16,100.55	\$16,188.80	\$88.25	0.5%
87	4.7%	180	6,192	2		\$2,225.47	\$2,311.71	\$86.24	3.9%
88	21.1%	241	37,150			\$7,103.34	\$7,112.54	\$9.20	0.1%
89	60.6%	489	216,067			\$33,590.62	\$33,068.69	(\$521.93)	-1.6%
90	56.2%	1,044	428,000			\$66,956.38	\$65,970.33	(\$986.05)	-1.5%
91	26.8%	360	70,500			\$12,594.05	\$12,550.13	(\$43.92)	-0.3%
92	17.5%	321	41,007			\$8,244.72	\$8,289.76	\$45.04	0.5%
93	39.4%	311	89,520			\$14,839.05	\$14,691.35	(\$147.70)	-1.0%
94	67.4%	501	246,680			\$37,896.25	\$37,264.68	(\$631.57)	-1.7%
95	25.8%	222	41,900			\$7,613.60	\$7,592.70	(\$20.89)	-0.3%
96	64.7%	354	167,040			\$25,822.30	\$25,403.61	(\$418.69)	-1.6%
97	42.0%	297	91,080			\$14,944.73	\$14,782.02	(\$162.71)	-1.1%
98	20.0%	230	33,520			\$6,517.72	\$6,533.69	\$15.98	0.2%
99	11.0%	250	20,064			\$4,818.67	\$4,898.88	\$80.21	1.7%
100	21.8%	228	36,187			\$6,870.91	\$6,875.52	\$4.61	0.1%
101	47.6%	476	165,320			\$26,517.76	\$26,182.94	(\$334.82)	-1.3%
102	55.4%	356	143,928			\$22,661.06	\$22,332.56	(\$328.50)	-1.4%
103	37.7%	381	104,773	2	Yes	\$16,599.08	\$16,442.20	(\$156.88)	-0.9%
104	34.6%	376	94,929	1	Yes	\$15,494.32	\$15,368.96	(\$125.35)	-0.8%
105	70.3%	321	164,820			\$25,270.68	\$24,840.10	(\$430.58)	-1.7%
106	33.7%	258	63,456			\$10,846.98	\$10,765.59	(\$81.39)	-0.8%
107	19.7%	271	39,008			\$7,585.60	\$7,606.46	\$20.86	0.3%
108	54.3%	257	102,032			\$16,151.45	\$15,921.86	(\$229.59)	-1.4%
109	42.3%	239	73,700			\$12,112.70	\$11,980.11	(\$132.59)	-1.1%
110	48.6%	770	273,155	2	Yes	\$41,613.78	\$41,069.65	(\$544.13)	-1.3%
111	37.3%	295	80,320			\$13,450.21	\$13,327.60	(\$122.61)	-0.9%
112	40.2%	368	107,900			\$17,797.45	\$17,614.87	(\$182.58)	-1.0%

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:				Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge - Secondary		\$162.18		Customer Charge - Secondary		\$162.18	
Customer Charge - Primary		\$86.49		Customer Charge - Primary		\$86.49	
		<u>All kVA</u>				<u>All kVA</u>	
Distribution Charge		\$7.60		Distribution Charge		\$8.23	
Stranded Cost Charge		<u>\$0.00</u>		Stranded Cost Charge		<u>\$0.00</u>	
TOTAL		\$7.60		TOTAL		\$8.23	
		<u>All kWh</u>				<u>All kWh</u>	
Distribution Charge		\$0.00384		Distribution Charge		\$0.00000	
External Delivery Charge		\$0.02978		External Delivery Charge		\$0.02978	
Stranded Cost Charge		(\$0.00002)		Stranded Cost Charge		(\$0.00002)	
System Benefits Charge		\$0.00597		System Benefits Charge		\$0.00597	
Storm Recovery Adjustment Factor		\$0.00047		Storm Recovery Adjustment Factor		\$0.00047	
March 2021 Default Service Charge		<u>\$0.09749</u>		March 2021 Default Service Charge		<u>\$0.09749</u>	
TOTAL		\$0.13753		TOTAL		\$0.13369	
High Voltage Discount 1 for 4-13.8 kV		2.0%		High Voltage Discount 1 for 4-13.8 kV		2.0%	
High Voltage Discount 2 for 34.5 kV		3.5%		High Voltage Discount 2 for 34.5 kV		3.5%	
Transformer Ownership Credit \$/kVA		\$0.50		Transformer Ownership Credit \$/kVA		\$0.50	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
113	51.3%	264	99,073	2	Yes	\$15,046.06	\$14,839.62	(\$206.44)	-1.4%
114	30.6%	339	75,583			\$13,130.58	\$13,053.66	(\$76.92)	-0.6%
115	61.0%	677	301,440			\$46,764.61	\$46,033.61	(\$731.00)	-1.6%
116	74.4%	405	219,800			\$33,466.17	\$32,877.03	(\$589.14)	-1.8%
117	61.5%	217	97,536			\$15,227.34	\$14,989.67	(\$237.68)	-1.6%
118	28.4%	352	73,100			\$12,893.10	\$12,834.35	(\$58.76)	-0.5%
119	48.2%	453	159,340			\$25,520.53	\$25,194.18	(\$326.35)	-1.3%
120	43.9%	346	110,840			\$18,037.13	\$17,829.61	(\$207.52)	-1.2%
121	51.2%	684	255,424	2		\$39,002.04	\$38,471.40	(\$530.64)	-1.4%
122	40.9%	249	74,387			\$12,287.07	\$12,158.47	(\$128.60)	-1.0%
123	20.1%	236	34,573			\$6,707.67	\$6,723.35	\$15.67	0.2%
124	9.8%	606	43,345	2	Yes	\$9,989.96	\$10,197.67	\$207.70	2.1%
125	18.9%	312	43,030			\$8,448.89	\$8,480.01	\$31.13	0.4%
126	60.0%	639	279,650			\$43,475.80	\$42,804.27	(\$671.54)	-1.5%
127	52.4%	2,025	774,292	2	Yes	\$116,720.60	\$115,082.35	(\$1,638.25)	-1.4%
128	61.2%	2,222	991,779	2	Yes	\$146,933.88	\$144,609.43	(\$2,324.45)	-1.6%
129	42.8%	137	42,708			\$7,074.84	\$6,996.97	(\$77.87)	-1.1%
130	48.5%	206	72,800			\$11,737.18	\$11,587.17	(\$150.00)	-1.3%
131	27.1%	308	60,960			\$10,885.73	\$10,845.60	(\$40.14)	-0.4%
132	32.2%	174	41,024			\$7,129.71	\$7,082.06	(\$47.65)	-0.7%
133	48.5%	1,145	405,120			\$64,583.06	\$63,748.97	(\$834.09)	-1.3%
134	16.0%	249	29,000			\$6,040.67	\$6,085.99	\$45.32	0.8%
135	48.6%	431	152,940			\$24,474.09	\$24,158.53	(\$315.55)	-1.3%
136	31.7%	483	111,872			\$19,220.95	\$19,095.84	(\$125.11)	-0.7%
137	44.2%	242	78,120			\$12,747.19	\$12,599.83	(\$147.36)	-1.2%
138	61.1%	543	242,600			\$37,657.37	\$37,068.17	(\$589.19)	-1.6%
139	48.8%	941	335,067			\$53,397.02	\$52,703.32	(\$693.70)	-1.3%
140	80.1%	152	89,145			\$13,581.10	\$13,334.84	(\$246.26)	-1.8%
141	54.2%	427	168,907			\$26,635.97	\$26,256.29	(\$379.69)	-1.4%
142	36.7%	319	85,493			\$14,343.21	\$14,215.78	(\$127.43)	-0.9%
143	26.8%	637	124,693			\$22,154.10	\$22,076.72	(\$77.38)	-0.3%
144	55.0%	424	170,000			\$26,762.65	\$26,376.81	(\$385.85)	-1.4%
145	45.1%	355	116,783			\$18,921.33	\$18,696.53	(\$224.80)	-1.2%
146	25.7%	401	75,167			\$13,549.48	\$13,513.64	(\$35.84)	-0.3%
147	58.8%	477	204,500			\$31,909.29	\$31,424.27	(\$485.02)	-1.5%
148	27.0%	849	167,400			\$29,636.60	\$29,528.61	(\$107.99)	-0.4%
149	70.7%	1,008	519,800			\$79,308.03	\$77,946.79	(\$1,361.24)	-1.7%
150	55.6%	457	185,400			\$29,132.05	\$28,707.91	(\$424.14)	-1.5%
151	42.1%	144	44,240			\$7,340.46	\$7,261.27	(\$79.20)	-1.1%
152	6.3%	310	14,317			\$4,490.32	\$4,630.90	\$140.59	3.1%
153	61.1%	885	394,833			\$61,193.35	\$60,235.04	(\$958.30)	-1.6%
154	51.7%	511	192,725			\$30,548.72	\$30,130.37	(\$418.34)	-1.4%
155	45.8%	562	187,767			\$30,255.28	\$29,888.18	(\$367.10)	-1.2%
156	26.2%	318	60,750			\$10,930.70	\$10,897.49	(\$33.21)	-0.3%
157	48.6%	610	216,075			\$34,511.30	\$34,065.57	(\$445.73)	-1.3%
158	10.9%	492	39,030			\$9,270.06	\$9,430.22	\$160.16	1.7%
159	68.6%	1,016	508,947	2	Yes	\$74,596.65	\$73,328.68	(\$1,267.98)	-1.7%
160	36.0%	78	20,350			\$3,549.98	\$3,520.67	(\$29.31)	-0.8%
161	3.4%	3,066	75,994	2		\$32,657.74	\$34,240.07	\$1,582.34	4.8%
162	3.9%	255	7,292			\$3,103.00	\$3,235.65	\$132.65	4.3%
163	58.2%	225	95,529			\$15,009.57	\$14,784.44	(\$225.13)	-1.5%
164	58.8%	295	126,875			\$19,856.72	\$19,555.65	(\$301.07)	-1.5%
165	42.2%	181	55,800			\$9,211.45	\$9,111.16	(\$100.28)	-1.1%
166	2.3%	745	12,588	1	Yes	\$6,964.05	\$7,376.40	\$412.34	5.9%
167	34.5%	381	95,900			\$16,245.58	\$16,117.24	(\$128.34)	-0.8%
Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:						Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:			
Customer Charge - Secondary			\$162.18	Customer Charge - Secondary			\$162.18		
Customer Charge - Primary			\$86.49	Customer Charge - Primary			\$86.49		
			All kVA				All kVA		
Distribution Charge			\$7.60	Distribution Charge			\$8.23		
Stranded Cost Charge			\$0.00	Stranded Cost Charge			\$0.00		
TOTAL			\$7.60	TOTAL			\$8.23		
			All kWh				All kWh		
Distribution Charge			\$0.00384	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.02978	External Delivery Charge			\$0.02978		
Stranded Cost Charge			(\$0.00002)	Stranded Cost Charge			(\$0.00002)		
System Benefits Charge			\$0.00597	System Benefits Charge			\$0.00597		
Storm Recovery Adjustment Factor			\$0.00047	Storm Recovery Adjustment Factor			\$0.00047		
March 2021 Default Service Charge			\$0.09749	March 2021 Default Service Charge			\$0.09749		
TOTAL			\$0.13753	TOTAL			\$0.13369		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.50	Transformer Ownership Credit \$/kVA			\$0.50		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on Tariffed OL Rate Customers									
	Nominal Watts	Lumens	Type	Current Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
Mercury Vapor:									
1	100	3,500	ST	43	14.2%	\$21.62	\$21.90	\$0.28	1.3%
2	175	7,000	ST	71	0.8%	\$29.51	\$29.22	(\$0.29)	-1.0%
3	250	11,000	ST	100	0.8%	\$37.24	\$36.25	(\$0.98)	-2.6%
4	400	20,000	ST	157	1.3%	\$51.68	\$47.08	(\$4.60)	-8.9%
5	1,000	60,000	ST	372	0.0%	\$114.30	\$95.46	(\$18.84)	-16.5%
6	250	11,000	FL	100	0.7%	\$38.41	\$37.25	(\$1.15)	-3.0%
7	400	20,000	FL	157	0.9%	\$53.18	\$51.40	(\$1.78)	-3.4%
8	1,000	60,000	FL	380	0.1%	\$111.36	\$97.49	(\$13.87)	-12.5%
9	100	3,500	PB	48	4.0%	\$22.71	\$22.56	(\$0.15)	-0.7%
10	175	7000	PB	71	0.6%	\$28.63	\$28.14	(\$0.49)	-1.7%
High Pressure Sodium:									
11	50	4,000	ST	23	36.7%	\$17.98	\$18.10	\$0.12	0.7%
12	100	9,500	ST	48	1.3%	\$24.52	\$24.85	\$0.33	1.3%
13	150	16,000	ST	65	4.0%	\$27.88	\$29.60	\$1.72	6.2%
14	250	30,000	ST	102	13.2%	\$38.91	\$38.91	(\$0.00)	0.0%
15	400	50,000	ST	161	2.8%	\$55.34	\$55.37	\$0.03	0.1%
16	1,000	140,000	ST	380	1.6%	\$115.32	\$114.71	(\$0.61)	-0.5%
17	150	16,000	FL	65	2.7%	\$30.21	\$30.60	\$0.39	1.3%
18	250	30,000	FL	102	3.9%	\$40.53	\$40.95	\$0.42	1.0%
19	400	50,000	FL	161	5.0%	\$54.79	\$55.88	\$1.09	2.0%
20	1,000	140,000	FL	380	2.5%	\$115.69	\$115.09	(\$0.60)	-0.5%
21	50	4,000	PB	23	1.4%	\$16.97	\$17.81	\$0.84	5.0%
22	100	9,500	PB	48	0.9%	\$23.34	\$23.77	\$0.43	1.8%
Metal Halide									
23	175	8,800	ST	74	0.0%	\$34.25	\$31.31	(\$2.94)	-8.6%
24	250	13,500	ST	102	0.0%	\$41.42	discontinued	NA	NA
25	400	23,500	ST	158	0.0%	\$53.08	discontinued	NA	NA
26	175	8,800	FL	74	0.0%	\$37.34	discontinued	NA	NA
27	250	13,500	FL	102	0.0%	\$44.60	discontinued	NA	NA
28	400	23,500	FL	158	0.0%	\$55.51	discontinued	NA	NA
29	1,000	86,000	FL	374	0.5%	\$104.72	\$96.35	(\$8.37)	-8.0%
30	175	8,800	PB	74	0.0%	\$32.97	discontinued	NA	NA
31	250	13,500	PB	102	0.0%	\$39.58	discontinued	NA	NA
32	400	23,500	PB	158	0.0%	\$51.80	discontinued	NA	NA
LED									
33	42	3,600	AL	15	0.0%	\$16.07	discontinued	NA	NA
34	57	5,200	AL	20	0.0%	\$17.09	discontinued	NA	NA
35	25	3,000	ST	9	0.0%	\$14.85	discontinued	NA	NA
36	88	8,300	ST	30	0.0%	\$19.12	discontinued	NA	NA
37	108	11,500	ST	37	0.0%	\$20.53	discontinued	NA	NA
38	193	21,000	ST	67	0.0%	\$26.61	discontinued	NA	NA
39	123	12,180	FL	43	0.0%	\$21.75	discontinued	NA	NA
40	194	25,700	FL	67	0.0%	\$26.61	discontinued	NA	NA
41	297	38,100	FL	103	0.0%	\$33.90	discontinued	NA	NA

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:					Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:				
Customer Charge		\$0.00			Customer Charge		\$0.00		
		<u>All kWh</u>					<u>All kWh</u>		
Distribution Charge		\$0.00384			Distribution Charge		\$0.00000		
External Delivery Charge		\$0.02978			External Delivery Charge		\$0.02978		
Stranded Cost Charge		(\$0.00002)			Stranded Cost Charge		(\$0.00002)		
System Benefits Charge		\$0.00597			System Benefits Charge		\$0.00597		
Storm Recovery Adjustment Factor		\$0.00047			Storm Recovery Adjustment Factor		\$0.00047		
Fixed Default Service Charge		<u>\$0.15381</u>			Fixed Default Service Charge		<u>\$0.15381</u>		
TOTAL		\$0.19385			TOTAL		\$0.19001		

Luminaire Charges:										Luminaire Charges:													
		Sodium		Metal				Sodium		Metal				Sodium		Metal							
Mercury Vapor Rate/Mo.		Vapor Rate/Mo.		Halide Rate/Mo.		LED Rate/Mo.		Mercury Vapor Rate/Mo.		Vapor Rate/Mo.		Halide Rate/Mo.		LED Rate/Mo.		Mercury Vapor Rate/Mo.		Vapor Rate/Mo.		Halide Rate/Mo.		LED Rate/Mo.	
1	\$13.28	#	\$13.52	23	\$19.91	33	\$13.16	1	\$13.73	#	\$13.73	23	\$17.25	33	discontinued	1	\$13.73	#	\$13.73	23	discontinued	33	discontinued
2	\$15.75	#	\$15.22	24	\$21.65	34	\$13.21	2	\$15.73	#	\$15.73	24	discontinued	34	discontinued	2	\$15.73	#	\$15.73	24	discontinued	34	discontinued
3	\$17.85	#	\$15.28	25	\$22.45	35	\$13.11	3	\$17.25	#	\$17.25	25	discontinued	35	discontinued	3	\$17.25	#	\$17.25	25	discontinued	35	discontinued
4	\$21.25	#	\$19.14	26	\$23.00	36	\$13.30	4	\$17.25	#	\$19.53	26	discontinued	36	discontinued	4	\$17.25	#	\$19.53	26	discontinued	36	discontinued
5	\$42.19	#	\$24.13	27	\$24.83	37	\$13.36	5	\$24.78	#	\$24.78	27	discontinued	37	discontinued	5	\$24.78	#	\$24.78	27	discontinued	37	discontinued
6	\$19.02	#	\$41.66	28	\$24.88	38	\$13.62	6	\$18.25	#	\$42.51	28	discontinued	38	discontinued	6	\$18.25	#	\$42.51	28	discontinued	38	discontinued
7	\$22.75	#	\$17.61	29	\$32.22	39	\$13.41	7	\$21.57	#	\$18.25	29	\$25.29	39	discontinued	7	\$21.57	#	\$18.25	29	\$25.29	39	discontinued
8	\$37.70	#	\$20.76	30	\$18.63	40	\$13.62	8	\$25.29	#	\$21.57	30	discontinued	40	discontinued	8	\$25.29	#	\$21.57	30	discontinued	40	discontinued
9	\$13.41	#	\$23.58	31	\$19.81	41	\$13.93	9	\$13.44	#	\$25.29	31	discontinued	41	discontinued	9	\$13.44	#	\$25.29	31	discontinued	41	discontinued
#	\$14.87	#	\$42.03	32	\$21.17			#	\$14.65	#	\$42.89	32	discontinued			#	\$14.65	#	\$42.89	32	discontinued		
	#	#	\$12.51						#	#	\$13.44						#	#	\$13.44				
	#	#	\$14.04						#	#	\$14.65						#	#	\$14.65				

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION
ACCRUAL RATES AND GENERAL PLANT RESERVE AMORTIZATION

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(1)

(2)

LINE NO.	DESCRIPTION	SETTLED DEPRECIATION RATES ⁽¹⁾
1	Intangible Plant	
2	301-Organization	N/A
3	303-Misc Intangible Plant	N/A
4	Total Intangible Plant	N/A
5	Other Production Plant:	
6	343-Movers	10.00%
7	Total Other Production Plant	10.00%
8	Distribution Plant	
9	360-Land & Land Rights	N/A
10	361-Structures & Improvements	2.36%
11	362-Station Equipment	2.86%
12	364-Poles, Towers & Fixtures	3.60%
13	365-Overhead Conductors & Devices	3.66%
14	366-Underground Conduit	2.09%
15	367-Underground Conductors & Devices	2.73%
16	368.0-Line Transformers	2.75%
17	368.1-Line Transformer Installations	2.50%
18	369-Services	3.75%
19	370.0-Meters	4.93%
20	370.1-Meter Installations	5.00%
21	371-Installations On Customer Premises	7.33%
22	373-Street Lighting & Signal Systems	5.50%
23	Total Distribution Plant	3.41%
24	General Plant	
25	389-General & Misc. Structure ⁽¹⁾	N/A
26	390-Structures ⁽¹⁾	1.82%
27	391.1-Office Furniture & Equipment	5.95%
28	391.3-Computer Equipment	N/A
29	392-Transportation Equip	N/A
30	393-Stores Equip	1.75%
31	394-Tools, Shop & Garage Eq	3.39%
32	395-Laboratory Equipment	2.97%
33	397-Communication Equip	4.34%
34	398-Miscellaneous Equip	0.93%
35	Total General Plant	2.63%
36	Total Plant in Service	3.35%
37	<u>General Plant Reserve Adjustment For Amortization ⁽²⁾</u>	
38	390-Structures	(173)
39	391.1-Office Furniture & Equipment	66,592
40	391.3-Computer Equipment	(869)
41	393-Stores Equip	923
42	394-Tools, Shop & Garage Eq	23,424
43	395-Laboratory Equipment	380
44	397-Communication Equip	(153)
45	398-Miscellaneous Equip	(609)
46	Total Reserve Adjustment for Amortization	89,515

Notes

(1) Refer to DOE 5-12 Attachment 2

(2) Refer to testimony and schedules of Mr. Allis

UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION OF THEORETICAL
DEPRECIATION RESERVE IMBALANCE

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LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Depreciation Reserve Imbalance ⁽¹⁾	\$ (7,652,721)
2	Recovery Period	6 years
3	Annual Recovery	\$ (1,275,454)

Notes

(1) Refer to DOE 5-12 Attachment 1

UNITIL ENERGY SYSTEMS, INC.
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM
COSTS REFLECTED IN BASE RATES

(1)		(2)
LINE NO.	DESCRIPTION	Amount in Rates ⁽¹⁾
1	Cycle Prune	\$ 1,746,507
2	Hazard Tree Mitigation	840,000
3	Forestry Reliability Work	115,360
4	Mid-Cycle Review	25,603
5	Police / Flagger	619,515
6	Core Work	154,500
7	VM Planning	-
8	Distribution Total	3,501,485
9	Test Year Third Party Reimbursements	(989,500)
10	Net Distribution Total	2,511,985
11	Sub-T	620,069
12	Substation Spraying	13,431
13	VM Staff	364,491
14	Program Vegetation Management Program Total	3,509,976
15	Reliability Enhancement Program	300,000
16	Total VMP & REP Expense in Base Rates - O&M	3,809,976
17	Storm Resiliency Program ⁽²⁾	1,465,690
18	Total VMP, REP & SRP Expense in Base Rates - O&M	\$ 5,275,666

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) Storm Resiliency Program will be reduced to \$1,081,000 effective January 1, 2023